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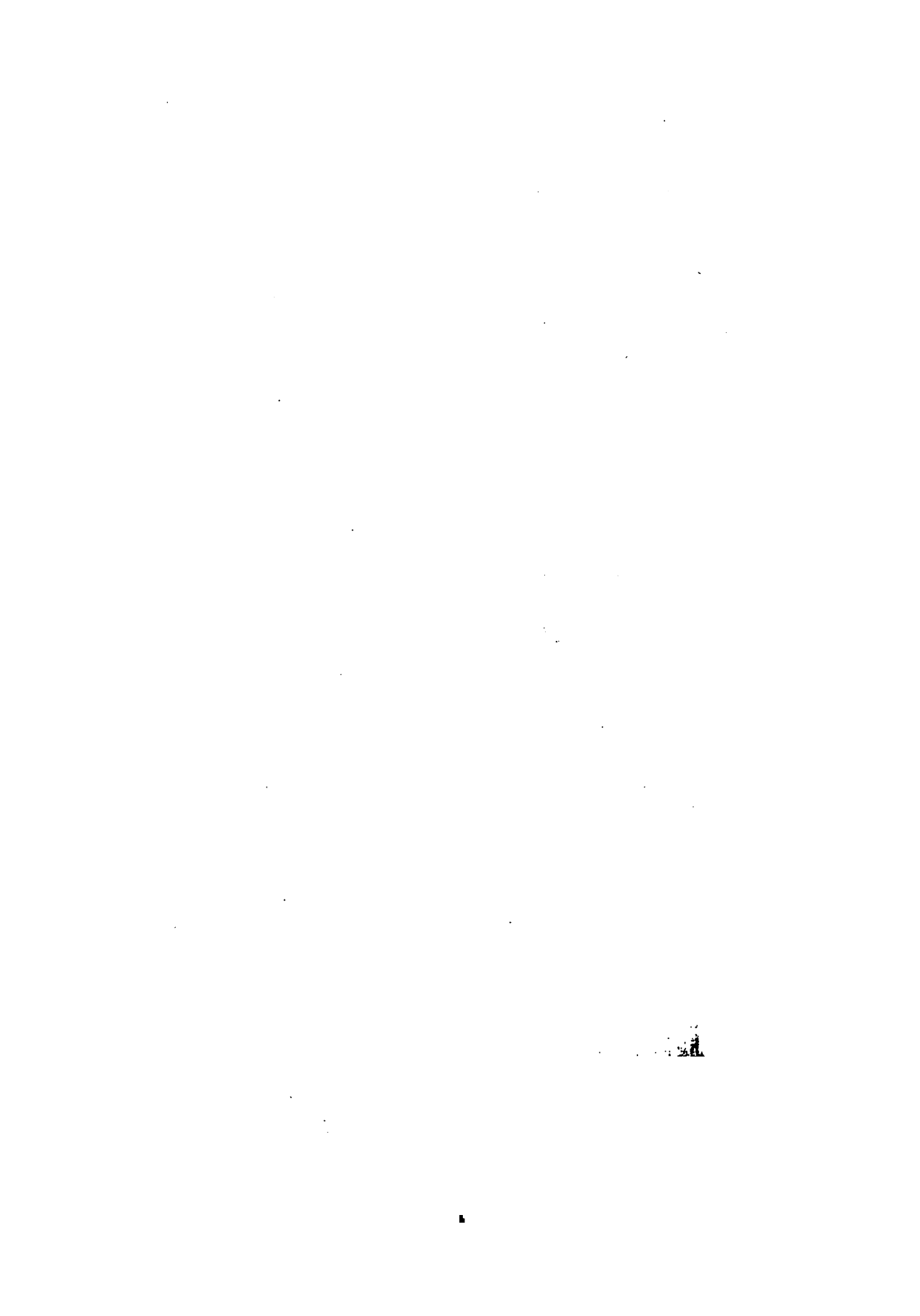
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TWENTY-SECOND ANNUAL REPORT  
OF  
THE BOARD  
OF  
GAS AND ELECTRIC LIGHT  
COMMISSIONERS  
OF THE  
*Commonwealth of Massachusetts.*

COMPLIMENTS OF



BOARD OF

Gas and Electric Light Commissioners.



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## Commonwealth of Massachusetts.

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The Board of Gas and Electric Light Commissioners respectfully submits its twenty-second annual report.

The Board has now under its supervision one hundred and forty-six companies, and the gas and electric light plants of nineteen towns and three cities. Fifty of the companies are engaged in the supply of gas only, seventy supply only electricity and twenty-six supply both gas and electric light. Of the municipalities, four have plants for the supply of both gas and electricity; the others supply only electricity.

The following table gives the names of companies chartered under the general law during the year 1906, with gas or electric lighting powers, with the location and the amount of capital of each, as stated in their charters:—

|  |         |
|--|---------|
| Quincy Gas Light Company, Quincy, . . . . .          | \$5,500 |
| Suburban Manufacturing Company, Waltham, . . . . .   | 50,000  |
| Harvard Gas and Electric Company, Boston, . . . . .  | 200,000 |
| Stockbridge Lighting Company, Stockbridge, . . . . . | 25,000  |

None of these are yet engaged in the general supply of light in the places named.

The Suburban Manufacturing Company is chartered for “generating and selling electricity for power and other purposes, constructing, installing and equipping street railway, gas and electric lighting plants and systems and manufacturing, selling and repairing equipment for use in connection therewith.”

The name of the Amesbury Electric Light, Heat and Power Company was changed on August 24 to Amesbury Electric Light Company.

Appendix A contains for the first time financial data respecting the acetylene gas plant in the village of South Attlebor-



ough, the property of Thomas G. Sadler, who began to supply light in September, 1902.

The Nashua River Paper Company, as an incident to its other business, supplies electric light for street and commercial use in the village of East Pepperell. The statement of income and expenses pertinent to such supply appears in Appendix A.

The property and business of the Framingham Gas, Fuel and Power Company, which at the close of the year 1905 was in the hands of receivers, were restored to the corporation on January 6.

The Worcester County Gas Company began to supply gas in the town of Warren on October 6, and in Palmer on November 23.

The returns of the Medfield Electric Light and Power Company and the Medway Electric Light and Power Company for the fiscal year ending on June 30, 1906, show that both these companies have transferred their properties and business to the Edison Electric Illuminating Company of Boston, the former on Dec. 31, 1905, the latter on Dec. 20, 1905. As the result of these transfers, the Edison Electric Illuminating Company has since supplied electricity for public and private use, in addition to the places formerly supplied in the towns of Medfield, Walpole, Sharon, Norfolk, Millis and Medway. The Medfield plant has been continued in operation, and supplies all the towns named.

Upon May 31 the Boston Consolidated Gas Company filed with the Board its acceptance of the provisions of chapter 422 of the Acts of the year 1906, approved May 26, entitled, "An Act to permit the reduction of the price of gas in the city of Boston and its vicinity," commonly known as the Sliding Scale Act, a copy of which may be found in Appendix C.

#### ELECTRIC METER TESTING.

The testing of electric meters upon the request of customers or companies, under authority of sections 36 and 37 of chapter 121 of the Revised Laws, has been continued with the same regulations and the same expert assistance as heretofore. In

the six months of 1901 during which the law was in force, six meters were inspected; seven were inspected during the year 1902, twenty-nine in 1903, sixty-seven in 1904, fifty in 1905 and thirty-six in 1906. The results of the inspections in 1906 are shown in the following table:—

| INSPECTION NUMBER. | Capacity of Meter (Amperes). | AT ONE-FIFTH LOAD. |                 | AT ONE-HALF LOAD. |                 | AT FULL LOAD.     |                 |
|--------------------|------------------------------|--------------------|-----------------|-------------------|-----------------|-------------------|-----------------|
|                    |                              | Per Cent. Fast.    | Per Cent. Slow. | Per Cent. Fast.   | Per Cent. Slow. | Per Cent. Fast.   | Per Cent. Slow. |
| 160, . . . . .     | 5                            | .4                 | —               | 1.1               | —               | —                 | .3              |
| 162, . . . . .     | 5                            | —                  | .1              | 1.4               | —               | 1.4               | —               |
| 164, . . . . .     | 5                            | 3.9                | —               | 4.1               | —               | 3.7               | —               |
| 182, . . . . .     | 5                            | —                  | 5.5             | —                 | 3.4             | —                 | 1.1             |
| 183, . . . . .     | 5                            | — <sup>1</sup>     | —               | — <sup>1</sup>    | —               | .5                | —               |
| 185, . . . . .     | 5                            | —                  | 7.2             | —                 | 4.8             | —                 | 2.8             |
| 161, . . . . .     | 7½                           | 5.4                | —               | 4.2               | —               | 4.7               | —               |
| 175, . . . . .     | 10                           | 3.1                | —               | 3.1               | —               | 2.7               | —               |
| 181, . . . . .     | 10                           | —                  | 5.4             | —                 | 2.9             | —                 | 3.4             |
| 190, . . . . .     | 10                           | —                  | 5.8             | —                 | 2.1             | —                 | 1.2             |
| 192, . . . . .     | 10                           | 3.3                | —               | 4.2               | —               | 4.0               | —               |
| 165, . . . . .     | 15                           | 1.4                | —               | .1                | —               | —                 | 1.4             |
| 166, . . . . .     | 15                           | —                  | 1.5             | .2                | —               | — <sup>1</sup>    | —               |
| 171, . . . . .     | 15                           | —                  | —               | —                 | —               | 30.4 <sup>2</sup> | —               |
| 172, . . . . .     | 15                           | —                  | —               | —                 | —               | 7.8 <sup>2</sup>  | —               |
| 174, . . . . .     | 15                           | —                  | 6.2             | —                 | 6.0             | —                 | 4.8             |
| 177, . . . . .     | 15                           | 1.0                | —               | .9                | —               | 1.1               | —               |
| 178, . . . . .     | 15                           | —                  | 1.2             | 2.1               | —               | 2.6               | —               |
| 180, . . . . .     | 15                           | —                  | 1.7             | —                 | 2.2             | —                 | 1.7             |
| 191, . . . . .     | 15                           | 1.2                | —               | 1.8               | —               | 1.3               | —               |
| 193, . . . . .     | 15                           | 3.5                | —               | 3.8               | —               | 3.7               | —               |
| 195, . . . . .     | 15                           | —                  | .1              | 1.4               | —               | 3.6               | —               |
| 170, . . . . .     | 25                           | —                  | 2.7             | —                 | 2.3             | —                 | 2.0             |
| 184, . . . . .     | 25                           | 12.1               | —               | 6.9               | —               | 6.3               | —               |
| 194, . . . . .     | 25                           | .4                 | —               | —                 | .2              | .1                | —               |
| 167, . . . . .     | 50                           | —                  | 16.9            | —                 | 15.7            | —                 | 13.6            |
| 168, . . . . .     | 50                           | —                  | 11.0            | —                 | 9.3             | —                 | 7.0             |
| 179, . . . . .     | 50                           | —                  | 2.1             | —                 | 2.7             | —                 | 2.3             |
| 186, . . . . .     | 50                           | —                  | 4.0             | —                 | 2.3             | —                 | 1.9             |
| 163, . . . . .     | 100                          | 4.1                | —               | 5.1               | —               | 5.3               | —               |
| 169, . . . . .     | 100                          | 9.7                | —               | 10.8              | —               | 11.7              | —               |
| 176, . . . . .     | 100                          | —                  | 10.7            | —                 | 10.2            | —                 | 10.4            |
| 188, . . . . .     | 100                          | —                  | 9.2             | —                 | 4.8             | —                 | 4.6             |
| 189, . . . . .     | 100                          | —                  | 2.8             | —                 | 1.3             | —                 | .5              |
| 173, . . . . .     | 150                          | —                  | .2              | 4.2               | —               | 8.6               | —               |
| 187, . . . . .     | 150                          | 1.2                | —               | 1.3               | —               | 1.1               | —               |

<sup>1</sup> Correct.

<sup>2</sup> Power meter.

The Board has expended during the year for the services and expenses of the inspector \$283.81. The fees received from applicants for meters examined amount to \$83.50, all of which has been paid to the Treasurer of the Commonwealth. The Board has collected from four companies, in accordance with section 36 of chapter 121 of the Revised Laws, and returned to

the applicants \$16.50 for inspections Nos. 161, 163, 169, 171, 172, 173 and 184. Inspections Nos. 167, 168, 175, 176, 178, 179, 188, 189, 190, 191, 192, 193 and 195 were made upon the request and at the initial expense of the companies.

#### GAS AND GAS METER INSPECTION.

##### *Gas Inspection.*

No change has been made during the year in the statutory requirements or the regulations of the Board with respect to the standards and methods of conducting examinations for candle-power and for impurities. The law requires that the gas shall not give less light than sixteen standard English candles, and contain not more than 20 grains of sulphur or 10 grains of ammonia per hundred cubic feet, and no sulphuretted hydrogen. In accordance with the statutory requirement that the gas shall be tested with a burner best adapted to it, which is at the same time suitable for domestic use, the Board has continued the use of the D, E and F sizes old-style and F size new-style Sugg's London Argand burner, these having been found most suitable for coal gas, low candle-power water gas and mixed gases; while for the higher candle-power water gas and oil gas the Sugg's table-top tip open burner and a small iron tip open burner have been used.

There were 916 inspections made during the year, including those of gas supplied by municipal plants. Of this number, 254 were made by the chief inspector.

The following tables contain the data obtained by these examinations. For convenience of comparison the companies are divided into four classes, those having five inspections or more during the year, those having less than five, the oil-gas companies and the acetylene gas companies. In the ammonia column, 1.— means that the gas did not contain as much as one grain. When this fact developed, the examination was suspended.

*Companies having Five or More Inspections.*

| COMPANY.                          | Number of Inspections made. | CANDLE-POWER. |          |         | GRAINS PER ONE HUNDRED FEET OF GAS OF— |          |
|-----------------------------------|-----------------------------|---------------|----------|---------|--|----------|
|                                   |                             | Average.      | Highest. | Lowest. | Sulphur.                               | Ammonia. |
| Attleborough, . . . . .           | 6                           | 17.75         | 18.5     | 16.9    | 15.02                                  | 1.—      |
| Beverly, . . . . .                | 6                           | 17.35         | 18.3     | 16.1    | 13.54                                  | 5.36     |
| Boston, . . . . .                 | 104                         | 18.88         | 22.8     | 16.2    | 10.46                                  | 1.—      |
| Brockton, . . . . .               | 18                          | 16.93         | 18.8     | 15.0    | 16.44                                  | 1.—      |
| Cambridge, . . . . .              | 52                          | 18.15         | 20.0     | 16.0    | 14.06                                  | 1.—      |
| Charlestown, . . . . .            | 32                          | 17.58         | 19.1     | 16.2    | 15.09                                  | 1.08     |
| Chelsea, . . . . .                | 13                          | 18.14         | 20.0     | 17.1    | 10.83                                  | 1.—      |
| Chicopee, . . . . .               | 7                           | 18.36         | 19.8     | 15.1    | 9.13                                   | 1.—      |
| Dedham, . . . . .                 | 6                           | 19.63         | 21.0     | 17.4    | 10.72                                  | 1.—      |
| East Boston, . . . . .            | 20                          | 18.19         | 20.9     | 16.8    | 13.24                                  | 1.—      |
| Fall River, . . . . .             | 52                          | 20.76         | 23.5     | 18.6    | 9.81                                   | 1.—      |
| Fitchburg, . . . . .              | 9                           | 17.86         | 18.9     | 16.9    | 13.91                                  | 3.37     |
| Gloucester, . . . . .             | 10                          | 17.43         | 18.3     | 16.3    | 14.01                                  | 1.—      |
| Haverhill, . . . . .              | 30                          | 20.54         | 24.2     | 17.3    | 8.34                                   | 1.—      |
| Holyoke, <sup>1</sup> . . . . .   | 21                          | 17.74         | 19.6     | 16.3    | 16.46                                  | 1.—      |
| Lawrence, . . . . .               | 47                          | 18.38         | 20.2     | 17.1    | 14.62                                  | 1.—      |
| Lowell, . . . . .                 | 52                          | 18.09         | 19.8     | 16.1    | 14.18                                  | 1.—      |
| Lynn, . . . . .                   | 52                          | 18.17         | 19.7     | 16.2    | 13.32                                  | 1.—      |
| Malden, . . . . .                 | 16                          | 18.06         | 20.4     | 16.9    | 13.15                                  | 1.—      |
| Marlborough, . . . . .            | 5                           | 16.58         | 18.3     | 15.4    | 14.30                                  | 2.08     |
| New Bedford, . . . . .            | 31                          | 18.03         | 20.5     | 16.7    | 12.13                                  | 1.—      |
| Newburyport, . . . . .            | 6                           | 16.07         | 17.9     | 14.9    | 12.82                                  | 1.08     |
| Newton, . . . . .                 | 29                          | 18.08         | 20.4     | 15.5    | 12.61                                  | 1.—      |
| North Adams, . . . . .            | 12                          | 17.32         | 20.5     | 14.2    | 16.57                                  | 1.—      |
| Northampton, . . . . .            | 8                           | 17.50         | 19.7     | 14.9    | 13.70                                  | 3.18     |
| North Attleborough, . . . . .     | 5                           | 17.08         | 17.5     | 16.6    | 11.83                                  | 1.18     |
| Pittsfield, . . . . .             | 12                          | 18.15         | 19.3     | 17.0    | 15.69                                  | 1.76     |
| Salem, . . . . .                  | 18                          | 17.59         | 18.5     | 16.3    | 16.05                                  | 2.41     |
| Springfield, . . . . .            | 52                          | 18.10         | 20.5     | 15.2    | 15.71                                  | 1.—      |
| Suburban, . . . . .               | 7                           | 17.90         | 20.0     | 16.7    | 13.51                                  | 1.—      |
| Taunton, . . . . .                | 14                          | 16.39         | 18.0     | 13.2    | 16.64                                  | 1.—      |
| Waltham, . . . . .                | 14                          | 18.30         | 20.5     | 16.8    | 10.96                                  | 1.—      |
| Westfield, <sup>1</sup> . . . . . | 5                           | 17.04         | 18.0     | 15.7    | 10.30                                  | 1.—      |
| Worcester, . . . . .              | 52                          | 18.48         | 19.9     | 16.9    | 13.08                                  | 1.—      |

<sup>1</sup> Municipal plant.*Companies having Less than Five Inspections.*

| COMPANY.                         | Number of Inspections made. | CANDLE-POWER. |          |         | GRAINS PER ONE HUNDRED FEET OF GAS OF— |          |
|----------------------------------|-----------------------------|---------------|----------|---------|--|----------|
|                                  |                             | Average.      | Highest. | Lowest. | Sulphur.                               | Ammonia. |
| Adams, . . . . .                 | 3                           | 16.83         | 18.1     | 16.0    | 13.13                                  | 1.—      |
| Amesbury, . . . . .              | 3                           | 18.07         | 20.4     | 15.2    | 9.66                                   | 1.—      |
| Arlington, . . . . .             | 4                           | 16.53         | 17.8     | 15.2    | 19.18                                  | 1.50     |
| Athol, . . . . .                 | 3                           | 21.17         | 22.1     | 20.3    | 11.30                                  | 1.—      |
| Citizens' (Nantucket), . . . . . | 2                           | 17.35         | 18.3     | 16.4    | 16.05                                  | 1.—      |
| Citizens' (Quincy), . . . . .    | 3                           | 17.47         | 17.8     | 17.1    | 10.77                                  | 2.33     |

*Companies having Less than Five Inspections — Concluded.*

| COMPANY.                          | Number of Inspections made. | CANDLE-POWER. |          |         | GRAINS PER ONE HUNDRED FEET OF GAS OF — |          |
|-----------------------------------|-----------------------------|---------------|----------|---------|---|----------|
|                                   |                             | Average.      | Highest. | Lowest. | Sulphur.                                | Ammonia. |
| Clinton, . . . . .                | 4                           | 15.97         | 16.5     | 15.3    | 18.07                                   | 1.—      |
| Danvers, . . . . .                | 2                           | 17.30         | 17.3     | 17.3    | 10.50                                   | 2.20     |
| Easthampton, . . . . .            | 3                           | 16.83         | 17.9     | 15.5    | 12.60                                   | 4.23     |
| Framingham, . . . . .             | 4                           | 16.08         | 17.7     | 14.2    | 16.40                                   | 1.—      |
| Gardner, . . . . .                | 3                           | 22.03         | 26.1     | 19.4    | 16.40                                   | 1.—      |
| Greenfield, . . . . .             | 3                           | 18.10         | 18.3     | 15.7    | 12.90                                   | 3.60     |
| Ipswich, . . . . .                | 2                           | 20.40         | 20.9     | 19.9    | 6.40                                    | 1.—      |
| Leominster, . . . . .             | 4                           | 20.90         | 22.2     | 18.8    | 9.67                                    | 1.—      |
| Marblehead, . . . . .             | 2                           | 16.45         | 16.6     | 16.3    | 10.55                                   | 1.—      |
| Milford, . . . . .                | 4                           | 17.00         | 17.4     | 16.6    | 9.13                                    | 3.92     |
| Natick, . . . . .                 | 3                           | 14.67         | 16.7     | 12.9    | 11.17                                   | 2.40     |
| Norwood, . . . . .                | 3                           | 14.70         | 16.1     | 13.8    | 15.87                                   | 1.—      |
| People's (Stoneham), . . . . .    | 2                           | 15.90         | 16.8     | 15.0    | 9.20                                    | 2.25     |
| Plymouth, . . . . .               | 3                           | 17.87         | 18.7     | 15.6    | 9.63                                    | 1.63     |
| Southbridge, . . . . .            | 2                           | 30.70         | 31.2     | 30.2    | 7.15                                    | 1.—      |
| Spencer, . . . . .                | 3                           | 21.30         | 22.2     | 20.8    | 10.03                                   | 1.—      |
| Wakefield, <sup>1</sup> . . . . . | 4                           | 16.90         | 18.5     | 14.2    | 15.08                                   | 2.50     |
| Ware, . . . . .                   | 3                           | 17.47         | 19.2     | 15.4    | 16.90                                   | 1.37     |
| Webster, . . . . .                | 3                           | 19.43         | 21.1     | 17.6    | 9.30                                    | 1.—      |
| Williamstown, . . . . .           | 2                           | 18.05         | 18.8     | 17.3    | 16.00                                   | 1.—      |
| Woburn, . . . . .                 | 4                           | 17.07         | 17.8     | 16.2    | 8.63                                    | 5.52     |
| Worcester County, . . . . .       | 2                           | 20.50         | 20.7     | 20.3    | 6.80                                    | 1.—      |

<sup>1</sup> Municipal plant.

*Oil Gas.*

| COMPANY.                              | Number of Inspections made. | Candle-power. |
|---------------------------------------|-----------------------------|---------------|
| Amherst, . . . . .                    | 2                           | 31.90         |
| Lexington, . . . . .                  | 2                           | 30.10         |
| Middleborough, <sup>1</sup> . . . . . | 2                           | 22.85         |
| Stoughton, . . . . .                  | 2                           | 56.25         |

*Acetylene Gas.*

|                           |   |        |
|---------------------------|---|--------|
| Vineyard Haven, . . . . . | 2 | 180.65 |
|---------------------------|---|--------|

<sup>1</sup> Municipal plant.

The following tables exhibit the instances in which the gas of the several companies has been found upon inspection not to be within the requirements of the statute: —

*Deficient Candle-power.*

[Legal standard, 16 minimum.]

| COMPANY.                          | Total Number of Inspections. | Candle-power. | Date.    |
|-----------------------------------|------------------------------|---------------|----------|
| Amesbury, . . . . .               | 3                            | 15.2          | Feb. 21  |
| Arlington, . . . . .              | 4                            | 15.2          | Jan. 27  |
| Brockton, . . . . .               | 18                           | 15.4          | Feb. 6   |
| Brockton, . . . . .               | -                            | 15.1          | April 12 |
| Brockton, . . . . .               | -                            | 15.1          | June 26  |
| Brockton, . . . . .               | -                            | 15.0          | July 25  |
| Brockton, . . . . .               | -                            | 15.6          | Nov. 23  |
| Brockton, . . . . .               | -                            | 15.0          | Dec. 19  |
| Chicopee, . . . . .               | 7                            | 15.1          | March 16 |
| Clinton, . . . . .                | 4                            | 15.3          | Jan. 25  |
| Clinton, . . . . .                | -                            | 15.6          | Dec. 15  |
| Easthampton, . . . . .            | 3                            | 15.5          | March 2  |
| Framingham, . . . . .             | 4                            | 15.4          | Oct. 24  |
| Framingham, . . . . .             | -                            | 14.2          | Dec. 20  |
| Greenfield, . . . . .             | 3                            | 15.7          | Feb. 15  |
| Marlborough, . . . . .            | 5                            | 15.6          | April 6  |
| Marlborough, . . . . .            | -                            | 15.4          | Oct. 19  |
| Natick, . . . . .                 | 3                            | 12.9          | Feb. 6   |
| Natick, . . . . .                 | -                            | 14.4          | July 31  |
| Newburyport, . . . . .            | 6                            | 14.9          | Jan. 18  |
| Newburyport, . . . . .            | -                            | 14.9          | March 23 |
| Newburyport, . . . . .            | -                            | 15.3          | Nov. 7   |
| Newton, . . . . .                 | 29                           | 15.5          | July 27  |
| North Adams, . . . . .            | 12                           | 14.2          | Jan. 17  |
| Northampton, . . . . .            | 8                            | 14.9          | Jan. 12  |
| Norwood, . . . . .                | 3                            | 13.8          | April 18 |
| Norwood, . . . . .                | -                            | 14.2          | Dec. 19  |
| People's (Stoneham), . . . . .    | 2                            | 15.0          | May 12   |
| Plymouth, . . . . .               | 3                            | 15.6          | Feb. 9   |
| Springfield, . . . . .            | 52                           | 15.2          | Aug. 8   |
| Taunton, . . . . .                | 14                           | 13.2          | Jan. 10  |
| Taunton, . . . . .                | -                            | 15.4          | March 22 |
| Taunton, . . . . .                | -                            | 15.5          | Dec. 18  |
| Wakefield, <sup>1</sup> . . . . . | 4                            | 14.2          | Dec. 7   |
| Ware, . . . . .                   | 3                            | 15.4          | Oct. 26  |
| Westfield, <sup>1</sup> . . . . . | 5                            | 15.7          | Dec. 19  |

<sup>1</sup> Municipal plant.*Sulphur in Grains per 100 Cubic Feet.*

[Legal standard, 20 maximum.]

| COMPANY.             | Total Number of Inspections. | Quantity (Grains). | Date.    |
|----------------------|------------------------------|--------------------|----------|
| Arlington, . . . . . | 4                            | 20.9               | April 7  |
| Arlington, . . . . . | -                            | 21.2               | Dec. 17  |
| Brockton, . . . . .  | 18                           | 22.2               | April 12 |
| Brockton, . . . . .  | -                            | 25.3               | May 3    |
| Brockton, . . . . .  | -                            | 20.6               | May 23   |
| Brockton, . . . . .  | -                            | 22.7               | Dec. 19  |
| Boston, . . . . .    | 104                          | 23.0               | June 21  |
| Boston, . . . . .    | -                            | 20.1               | July 10  |
| Cambridge, . . . . . | 52                           | 20.7               | April 17 |
| Cambridge, . . . . . | -                            | 20.6               | Aug. 7   |

*Sulphur in Grains per 100 Cubic Feet — Concluded.*

[Legal standard, 20 maximum.]

| COMPANY.                        | Total Number of Inspections. | Quantity (Grains). | Date.    |
|---------------------------------|------------------------------|--------------------|----------|
| Cambridge, . . . . .            | —                            | 22.1               | Aug. 30  |
| Cambridge, . . . . .            | —                            | 20.9               | Sept. 12 |
| Charlestown, . . . . .          | 32                           | 21.1               | July 19  |
| Charlestown, . . . . .          | —                            | 20.2               | July 27  |
| Charlestown, . . . . .          | —                            | 22.7               | Sept. 15 |
| Charlestown, . . . . .          | —                            | 21.9               | Sept. 27 |
| Charlestown, . . . . .          | —                            | 22.7               | Oct. 6   |
| Charlestown, . . . . .          | —                            | 21.9               | Oct. 27  |
| Charlestown, . . . . .          | —                            | 23.0               | Nov. 8   |
| Clinton, . . . . .              | 4                            | 25.9               | April 6  |
| Gardner, . . . . .              | 3                            | 22.1               | Dec. 21  |
| Gloucester, . . . . .           | 10                           | 20.6               | Nov. 23  |
| Holyoke, <sup>1</sup> . . . . . | 21                           | 22.2               | Jan. 6   |
| Holyoke, . . . . .              | —                            | 21.1               | Jan. 25  |
| Holyoke, . . . . .              | —                            | 21.3               | July 19  |
| Holyoke, . . . . .              | —                            | 22.0               | Aug. 24  |
| Holyoke, . . . . .              | —                            | 27.2               | Sept. 14 |
| Holyoke, . . . . .              | —                            | 21.0               | Oct. 18  |
| Holyoke, . . . . .              | —                            | 21.0               | Dec. 5   |
| Lawrence, . . . . .             | 47                           | 21.4               | April 5  |
| Lawrence, . . . . .             | —                            | 21.8               | Aug. 22  |
| Lowell, . . . . .               | 52                           | 20.1               | Dec. 18  |
| Lynn, . . . . .                 | 52                           | 23.7               | May 11   |
| New Bedford, . . . . .          | 31                           | 20.1               | Jan. 24  |
| Newton, . . . . .               | 29                           | 21.6               | June 20  |
| North Adams, . . . . .          | 12                           | 20.1               | June 21  |
| Pittsfield, . . . . .           | 12                           | 20.5               | June 20  |
| Salem, . . . . .                | 18                           | 24.0               | Jan. 17  |
| Salem, . . . . .                | —                            | 21.4               | April 3  |
| Salem, . . . . .                | —                            | 20.3               | April 26 |
| Springfield, . . . . .          | 52                           | 20.3               | Feb. 16  |
| Springfield, . . . . .          | —                            | 20.1               | March 20 |
| Springfield, . . . . .          | —                            | 25.2               | March 29 |
| Springfield, . . . . .          | —                            | 20.6               | April 5  |
| Springfield, . . . . .          | —                            | 20.7               | May 8    |
| Springfield, . . . . .          | —                            | 20.8               | July 20  |
| Springfield, . . . . .          | —                            | 20.2               | Aug. 29  |
| Taunton, . . . . .              | 14                           | 21.7               | March 22 |
| Taunton, . . . . .              | —                            | 22.3               | Dec. 18  |

<sup>1</sup> Municipal plant.*Ammonia in Grains per 100 Cubic Feet.*

[Legal standard, 10 maximum.]

| COMPANY.               | Total Number of Inspections. | Quantity (Grains). | Date.    |
|------------------------|------------------------------|--------------------|----------|
| Beverly, . . . . .     | 6                            | 11.5               | Jan. 17  |
| Beverly, . . . . .     | —                            | 10.1               | Sept. 14 |
| Northampton, . . . . . | 8                            | 10.9               | July 27  |
| Salem, . . . . .       | 18                           | 15.9               | Nov. 27  |

*Sulphuretted Hydrogen Present.*

[Legal standard, none allowed.]

| COMPANY.                              | Total Number of Inspections. | Date.    |
|---------------------------------------|------------------------------|----------|
| Amesbury, . . . . .                   | 3                            | Dec. 28  |
| Amherst, . . . . .                    | 2                            | March 1  |
| Athol, . . . . .                      | 3                            | Oct. 4   |
| Brockton, . . . . .                   | 18                           | June 26  |
| Brockton, . . . . .                   | -                            | Aug. 29  |
| Brockton, . . . . .                   | -                            | Oct. 12  |
| Brockton, . . . . .                   | -                            | Oct. 31  |
| Citizens' (Quincy), . . . . .         | 3                            | Feb. 10  |
| Dedham, . . . . .                     | 6                            | Dec. 31  |
| Gardner, . . . . .                    | 3                            | Feb. 14  |
| Gardner, . . . . .                    | -                            | Nov. 13  |
| Gardner, . . . . .                    | -                            | Dec. 21  |
| Ipswich, . . . . .                    | 2                            | Dec. 28  |
| Lowell, . . . . .                     | 52                           | Jan. 31  |
| Marblehead, . . . . .                 | 2                            | Feb. 23  |
| Middleborough, <sup>1</sup> . . . . . | 2                            | April 20 |
| Middleborough, . . . . .              | -                            | Dec. 24  |
| North Adams, . . . . .                | 12                           | Oct. 5   |
| Norwood, . . . . .                    | 3                            | April 18 |
| Norwood, . . . . .                    | -                            | Nov. 14  |
| Spencer, . . . . .                    | 3                            | Feb. 8   |
| Spencer, . . . . .                    | -                            | Nov. 7   |
| Stoughton, . . . . .                  | 2                            | April 21 |
| Stoughton, . . . . .                  | -                            | Dec. 24  |
| Webster, . . . . .                    | 3                            | Feb. 28  |
| Webster, . . . . .                    | -                            | Dec. 31  |

<sup>1</sup> Municipal plant.

The following analyses were made during the year : —

*Eudiometric Analyses.*

|   | Candle-power. | Illuminants. | Marsh Gas. | Hydrogen. | Carbonic Oxide. | Nitrogen. | Oxygen. | Carbonic Acid. |
|---|---------------|--------------|------------|-----------|-----------------|-----------|---------|----------------|
| Arlington, <sup>1</sup> . . . . .                 | 17.2          | 5.31         | 35.63      | 49.82     | 7.90            | -         | -       | 1.34           |
| Cambridge, . . . . .                              | 16.3          | 6.56         | 36.03      | 40.48     | 13.08           | 2.09      | -       | 1.76           |
| Cottage City, . . . . .                           | -             | -            | -          | 53.16     | 36.38           | 2.03      | -       | 8.43           |
| East Boston, . . . . .                            | 18.6          | 8.80         | 25.08      | 42.80     | 17.22           | 3.23      | .42     | 2.45           |
| Everett Station, Boston Consolidated Gas Company. | 18.0          | 5.54         | 36.61      | 42.60     | 10.74           | 4.04      | -       | .47            |
| Everett Station, Boston Consolidated Gas Company. | 17.7          | 6.25         | 38.73      | 35.93     | 6.83            | 12.09     | -       | .17            |
| Fitchburg, . . . . .                              | 17.9          | 4.74         | 36.94      | 48.62     | 5.69            | 2.69      | -       | 1.32           |
| Newburyport, . . . . .                            | 14.9          | 3.48         | 33.45      | 53.31     | 7.53            | 1.13      | -       | 1.10           |

<sup>1</sup> Calorific power, determined experimentally by calorimeter: B. T. U. net, 608.9 (+58.5=667.4 gross).



The above analyses are not necessarily typical, but were made in connection with other tests; the first one with a series of heat units tests; the second and last on account of low candle-powers; the third on account of trouble with burners; the next three for information regarding quality of the gas; and the next in the study of a complaint about smoky ceilings.

A study of the inspections of the companies made during the five years from 1902 to 1906, inclusive, shows the following facts:—

|  | 1902. | 1903. | 1904. | 1905. | 1906. |
|--|-------|-------|-------|-------|-------|
| Number of inspections made, . . . . .  | 814   | 951   | 1,018 | 979   | 916   |
| Number of companies subject to inspection, . . . . .                               | 67    | 71    | 71    | 72    | 67    |
| Number of companies showing deficiency in candle-power, . . . . .                  | 23    | 37    | 35    | 19    | 22    |
| Highest candle-power, not including oil-gas and acetylene gas companies, . . . . . | 27.2  | 26.7  | 25.1  | 27.8  | 31.2  |
| Lowest candle-power, not including oil-gas and acetylene gas companies, . . . . .  | 11.4  | 12.4  | 11.1  | 12.1  | 12.9  |
| Average candle-power, not including oil-gas and acetylene gas companies, . . . . . | 18.6  | 17.91 | 17.68 | 18.46 | 18.19 |
| Average candle-powers:—  |       |       |       |       |       |
| Coal gas, 28 companies, . . . . .  | 17.29 | 16.45 | 16.24 | 17.15 | 16.79 |
| Water gas, 12 companies, . . . . .   | 22.16 | 21.06 | 20.33 | 21.45 | 21.18 |
| Mixed coal and water gas, 22 companies, . . . . .                                  | 19.15 | 18.76 | 17.88 | 18.40 | 18.06 |
| Number of companies showing sulphuretted hydrogen, . . . . .                       | 17    | 20    | 9     | 16    | 13    |
| Number of companies showing excess of sulphur, . . . . .                           | 25    | 28    | 25    | 21    | 19    |
| Number of companies showing excess of ammonia, . . . . .                           | 5     | 9     | 4     | 6     | 3     |
| Largest amount of sulphur, . . . . .   | 33.4  | 33.7  | 30.4  | 30.9  | 27.2  |
| Smallest amount of sulphur, . . . . .  | 3.1   | 1.5   | 2.7   | 2.0   | 3.8   |
| Average amount of sulphur, . . . . .   | 12.9  | 13.0  | 12.36 | 12.05 | 12.53 |
| Largest amount of ammonia, . . . . .   | 40.8  | 30.0  | 52.6  | 67.7  | 15.9  |
| Smallest amount of ammonia, . . . . .  | 1.-   | 1.-   | 1.-   | 1.-   | 1.-   |
| Average amount of ammonia, . . . . .   | 2.01  | 2.02  | 1.90  | 1.86  | 1.37  |

#### Oil-gas companies:—

|   | 1902. | 1903. | 1904. | 1905. | 1906. |
|---|-------|-------|-------|-------|-------|
| Highest candle-power, . . . . .                 | 51.2  | 50.8  | 41.9  | 57.6  | 56.0  |
| Lowest candle-power, . . . . .                  | 23.3  | 22.3  | 16.8  | 20.3  | 22.1  |
| Average candle-power, . . . . .                 | 37.61 | 34.72 | 30.44 | 35.86 | 35.27 |
| Number showing sulphuretted hydrogen, . . . . . | 2     | 3     | 2     | 3     | 3     |

#### *Gas Meter Inspection.*

From Jan. 1 to Dec. 31, 1906, inclusive, there were 61,034 meters inspected, — a gain of 9,004 over the number examined during the preceding year. Four hundred and twenty-four

were known as “complaint” meters, the others being new or recently repaired; 27,835 were known as prepayment meters. The following table exhibits a comparison of the number inspected during five years:—

|                             | 1902.  | 1903.  | 1904.  | 1905.  | 1906.  |
|-----------------------------|--------|--------|--------|--------|--------|
| Complaint meters, . . . . . | 996    | 1,200  | 1,215  | 758    | 424    |
| Total number, . . . . .     | 42,688 | 42,518 | 45,894 | 52,030 | 61,034 |

Nineteen meter provers and seven experimental wet meters for photometric use were calibrated during the year. Meters which pass inspection are stamped with a brass badge and a wax seal, which give the inspection number and the date. These are so placed that the rate of registration cannot be changed unless both are mutilated. Whenever meters are opened for any purpose, they must be again tested and sealed before being placed in use by the company.

#### *Complaint Meters.*

Of complaint meters, 424 were inspected during 1906, as compared with 758 in 1905. Of these, 6 would pass gas but would not register; 1, a ten-light, would not pass gas; while 1, a three-light, when passing gas at the normal rate, registered 155–305 per cent. slow. The average error of the remaining 416 meters was 1.82 per cent. fast; 212, or 51.2 per cent., were fast, the average error being 4.82 per cent.; 25, or 6.01 per cent., were slow, the average error being 7.4 per cent.; 178, or 42.79 per cent., were correct within the legal limits, being no more than 2 per cent. fast or slow. Of the fast meters, 143 registered between 2 and 5 per cent. fast, 63 between 5 and 10 per cent., 5 between 10 and 15 per cent., and one was 17 per cent. fast. Of the slow meters, 14 registered between 2 and 5 per cent., 8 between 5 and 10 per cent., 1 was 14 per cent. slow, 1, 30 per cent. slow, and 1, 35 per cent. slow.

A more detailed statement of the meter-testing work appears in the following financial statement for the year ending Dec. 31, 1906: —

| <i>Number of Each Size and Fees for testing Meters.</i> |                                    |                                      |
|---|------------------------------------|--------------------------------------|
| Number.   | Size.                              | Fees.                                |
| 1, . . . . .  | 2 lights,                          |                                      |
| 26,083, . . . . .                                       | 3 lights,                          | } at 25 cents, . . . . . \$14,204 50 |
| 30,724, . . . . .                                       | 5 lights,                          |                                      |
| 2,731, . . . . .  | 10 lights,                         |                                      |
| 840, . . . . .  | 20 lights,                         | } at 30 cents, . . . . . 1,212 90    |
| 287, . . . . .  | 30 lights,                         |                                      |
| 19, . . . . .   | 45 lights,                         |                                      |
| 127, . . . . .  | 50 lights,                         |                                      |
| 39, . . . . .   | 60 lights,                         |                                      |
| 41, . . . . .   | 80 lights,                         | } at 50 cents, . . . . . 51 00       |
| 61, . . . . .   | 100 lights,                        |                                      |
| 28, . . . . .   | 150 lights, at 90 cents, . . . . . | 25 20                                |
| 20, . . . . .   | 200 lights, at \$1.25, . . . . .   | 25 00                                |
| 12, . . . . .   | 250 lights, at \$1.50, . . . . .   | 18 00                                |
| 10, . . . . .   | 300 lights, at \$1.70, . . . . .   | 17 00                                |
| 1, . . . . .  | 500 lights, at \$2.50, . . . . .   | 2 50                                 |
| <u>61,034</u>   |                                    | <u>\$15,556 10</u>                   |

OPERATING ACCOUNT.

|   |                            |
|---|----------------------------|
| Income, 61,034 meters, . . . . .  | . <sup>1</sup> \$15,556 10 |
| Expenses, including salaries of gas and gas meter inspectors, . . . . . | 11,741 25                  |
| Balance, . . . . .  | <u>\$3,814 85</u>          |

CASH ACCOUNT.

|   |                    |
|---|--------------------|
| Received for meters tested, . . . . .   | \$15,555 85        |
| Paid Treasurer in quarterly payments: — |                    |
| March, . . . . .                        | \$3,424 40         |
| June, . . . . .                         | 4,076 90           |
| September, . . . . .                    | 3,698 10           |
| December, . . . . .                     | 4,356 45           |
|   | <u>\$15,555 85</u> |

PETITIONS OF THE AMHERST, SPRINGFIELD AND CHICOPEE COMPANIES.

The gas companies in Chicopee and Springfield and the gas and electric light company in Amherst have during the year taken advantage of the several legislative acts amending their charters so as to enlarge the territory in which, with the approval of this Board, each may carry on its business. Upon petitions by the companies, respectively, such action appearing to be consistent with the public interest the Board passed the following orders: —

<sup>1</sup> Includes twenty-five cents received in 1905 advanced to pay for meter tested in 1906.

*Whereas*, By chapter 106 of the Acts of the year 1906 the Springfield Gas Light Company was authorized, upon the approval of the legal voters of the town of Ludlow at a meeting called for the purpose and of the Board of Gas and Electric Light Commissioners, to carry on the business of furnishing gas for heat, light and power in the said town; and

*Whereas*, It appears that the approval of the legal voters of the said town of Ludlow has been given at a meeting called for the purpose; it is hereby —

*Ordered*, That the approval of the Board of Gas and Electric Light Commissioners contemplated by said act is hereby given to complete the authorization of the Springfield Gas Light Company to carry on the business of furnishing gas for heat, light and power in said town of Ludlow. (April 17.)

On the petition of the Amherst Gas Company for authority to engage in the business of generating and furnishing electricity for light, heat and power in the town of Pelham, after due notice and hearing, it appearing that the petitioner has authority to supply gas in said town, and that no other company or person is engaged in the supply of electric light therein, it is —

*Ordered*, That the said Amherst Gas Company is hereby authorized to engage in the business of generating and furnishing electricity for light, heat and power in the town of Pelham, and that said company at the expiration of not more than six months from the date hereof shall have erected and equipped a plant for generating electricity for light, heat and power and for distributing the same in the town of Pelham with a capacity of not less than 50 kilowatts. (April 17.)

*Whereas*, By chapter 74 of the Acts of the year 1906 the Chicopee Gas Light Company was authorized, upon the approval of the selectmen of the town of South Hadley and of the Board of Gas and Electric Light Commissioners, to carry on the business of furnishing gas for heat, light and power in said town; and

*Whereas*, It appears that the approval of the selectmen of said town of South Hadley has been given; it is hereby —

*Ordered*, That the approval of the Board of Gas and Electric Light Commissioners contemplated by said act is hereby given to complete the authorization of the Chicopee Gas Light Company to carry on the business of furnishing gas for heat, light and power in the said town of South Hadley. (August 17.)

BOSTON CONSOLIDATED GAS COMPANY. — CONTRACTS WITH  
OTHER COMPANIES.

*Chelsea Contract.*

On Nov. 30, 1900, before the approval of the Board was required by law, the Massachusetts Pipe Line Gas Company made a contract with the Chelsea Gas Light Company to supply the latter with gas to the amount of 48,000,000 feet annually, for a term of ten years from date, at 30 cents a thousand feet. This contract was assumed by the Boston Consolidated Gas Company in accordance with chapter 417 of the Acts of 1903, being the act consolidating the Boston gas companies. The business of the Chelsea Company having increased beyond the 48,000,000 feet provided for by this contract, the Boston Company petitioned for the approval of a contract for the sale of gas in addition to the maximum amount provided for in the original contract, at the price of 40 cents per thousand feet, this contract to terminate at the same time with that executed on Nov. 30, 1900. As this appeared to be for the mutual interest of the companies and the public, it received the approval of the Board. Under this arrangement the average cost to the Chelsea Company of all the gas purchased by it for the year ending June 30, 1906, was 34.2 cents per thousand feet.

*Charlestown Contract.*

Pursuant to section 11 of chapter 417 of the Acts of 1903, being the charter of the Boston Consolidated Gas Company, that company petitioned for the approval of a contract with the Charlestown Gas and Electric Company for the approval of a contract under which it might sell to the latter company such gas as it might require up to 350,000 feet a day, at the price of 47½ cents per thousand feet. This contract was to run until Jan. 1, 1908, and thereafter until terminated by notice of either party thereto. After being so amended that the contract might be terminated by this Board, it was approved as consistent with the public interest.

*Citizens' Company of Quincy Contract.*

The Boston Consolidated Gas Company petitioned for the approval of a contract under date of Jan. 30, 1906, with the Citizens' Gas Light Company of Quincy for the sale to the latter company of all the gas which it might require for a period of ten years from July 1, 1906, not exceeding 150,000,000 feet per year, at the price of 45 cents per thousand feet. The execution of this contract was collateral with the prospective investment of about \$300,000 by the Citizens' Company for the extension of its plant and the development of its business, its facilities for the proper supply of gas having previously been wholly inadequate. This contract was accordingly approved, as consistent with the public interest.

## EAST BOSTON PETITION.

This was a petition by more than 20 customers of the East Boston Gas Company, asking for a reduction in price. Public hearings were given, at which both parties were represented by counsel. The Board supplemented the suggestions offered at the hearings by a careful examination of the company's affairs.

This company supplies but a small section of the city, entirely separate from the districts of the other companies. The present ownership and management date from April, 1903; prior to that time it was independent in every way of the other companies in the metropolitan district.

The accounts for ten months of the year ending June 30, 1906, and the returns for the preceding fiscal year show a steady increase in sales. Under the present ownership there has been some increase in the cost of management, which has, however, been more than offset and perhaps justified by a substantial reduction in the manufacturing cost. This reduction is apparently due in part to improved facilities for the purchase of supplies and the marketing of residuals. The dividends have been advanced from 6 to 10 per cent. The company makes all its gas in its own works, and there appears to be no question as to the efficiency of its organization or the skill with which its affairs are conducted. Unless some way not now

apparent be found to still further reduce the company's costs, or some change be made in its general policy, but little reduction can be made in price with the present output.

The control and ownership of this company is practically identical with that of the Boston Consolidated Gas Company and the New England Gas and Coke Company. The Consolidated Company buys gas from the Gas and Coke Company at less than its own cost of manufacture, and sells to at least one other company at a price much less than it costs the East Boston Company to make its gas. These relations, therefore, place it in the power of the East Boston Company, if its owners so desire, to purchase its gas at a much lower price than it can make it in its own works.

It is probably true that the Gas and Coke Company is unable with its present facilities to supply East Boston and at the same time give the Consolidated Company all the gas it desires; but if the amount needed for East Boston should be sent there, instead of to the Consolidated, it would be a distinct advantage to the customers of the former company and an inappreciable loss to those of the latter. The owners of these properties may prefer to continue the existing arrangements rather than to sell gas to the East Boston Company, and they have an undoubted legal right so to do. The public interest, however, should not be prejudiced by such a choice.

The price at which the company might provide itself with gas, by purchase or otherwise, must be the basis for determining the price at which it ought to sell. It may not be for this Board to prescribe just how the company shall adjust its affairs to enable it to make such selling price; it may well be left to reach this result in its own way. If it prefers not to buy, it may find some other way of reducing the cost of its gas, or it may reduce its dividend charge.

The present dividend will be recognized as a liberal, perhaps a high, return. A company is fairly entitled to a liberal return and a high dividend rate only when by the judicious employment of every facility within its reach it succeeds in supplying its customers at a low price. The public interest may be more secure with high efficiency in the management and a high dividend than with a low dividend and low efficiency. A dividend

which may be entirely fair when every available facility is utilized for supplying the public at a low price may become unreasonably high when, in combination with a failure to use those facilities, it makes that price impossible. The recommendation as to price is made upon these considerations.

The petition requested an order for improvement in quality, but for more than a year the candle-power has been above that required by statute, and no specific complaint about the service was offered at the hearings.

It is the usual practice of the Board to put into immediate effect a price based on existing conditions, but two important facts make the present case exceptional. If the company is to buy its gas, some time must be allowed for laying the new mains necessary to connect the works; again, the elimination of the railway grade crossings in East Boston now going on will change the grades in a number of the streets, and make necessary the reconstruction of the gas mains now in them, temporarily causing an abnormal increase in the company's operating cost. On this account, the Board named one price for the earlier and another for a later date. The Board recommended:—

That, on and after the first day of July next, the net price charged for gas by the East Boston Gas Company shall not exceed \$1.10 per thousand cubic feet; and that on and after the first day of January next the net price charged for gas by said company shall not exceed \$1 per thousand cubic feet. (June 13.)

#### QUINCY PETITION.

This was a petition by customers of the Quincy Electric Light and Power Company for a reduction in the price of electric light and for improvement in the quality of the service. The petitioners and the company were represented at the hearing which was in Quincy.

The defects in the service, which were described by the petitioners and which occurred at about the period of maximum output, were of a character to suggest a possible lack of capacity in the generating or distributing plant. Since the hearing the company has expended a substantial sum in enlarging and improving both divisions of its plant, and has apparently made



ample provision against the recurrence of these difficulties. Incidental to the payment for these improvements and a portion of its debt the company increased its capital stock from \$100,000 to \$149,800. It has now outstanding bonds for \$100,000 and notes for approximately \$90,000.

At the date of the petition the company's price for lighting was 20 cents per kilowatt hour, with discounts for prompt payment ranging from 10 per cent. on the smallest monthly bill to 25 per cent. for bills of \$40 or more per month. Since the hearing the company has begun to make free renewals of incandescent lights, changing from the previous practice of charging 25 cents a lamp for the sizes in common use; and has extended its scale of discounts to consumers whose bills are \$50 or more per month by a varying scale up to 50 per cent. on monthly bills of \$100 and over.

This company began to supply electric light in Quincy in 1888, and has extended its lines very generally throughout the municipality. It has practically no consumers who use a large amount of current, the number of small consumers being unusually large.

During its entire history it has paid very moderate dividends, or none at all; and prior to June 30, 1905, had not divided over 6 per cent. in any year. Its affairs have been managed with economy, although the company has met with its share of those losses which have been incident to the progress of the art and the development of a business which was new, and in its early years but imperfectly understood. Its present plant is in every respect modern, of high efficiency, and economical in its operation. Its present dividends are moderate, and its profits have never been extravagant.

Although liberal discounts have been offered to large customers, fully one-half the commercial lighting is supplied at the highest net price, and the average received for the entire commercial lighting is only a fraction of a cent below the highest net rate. Notwithstanding the price for commercial lighting may seem high when compared with some other companies, the average price received for the entire output, a factor of very great importance, is less than 11 cents, which is a low price for a company of this size and character. The reason for this

is to be found in the arrangement between the city and the company for the lighting of the streets.

More than two-thirds of the company's output and probably an equal proportion of its investment is for street lighting alone. The company's prices for this service have gradually tended downward, until they have reached a point which barely meets the operating cost, with no provision for depreciation, interest or dividend, and the entire burden of such charges is thus thrown upon the supply to private consumers. While the Board is unwilling to approve the policy which has brought about these conditions, it has no authority to increase these prices. We are not familiar with the reasons which have led to them, nor are we prepared to say that, having been now reached, they ought to be increased. It is very plain, however, that the facts are of such importance that they control the situation, and that, if the price for street lighting were increased, a corresponding decrease might be made in the commercial lighting price.

The company's entire business has hitherto yielded to its stockholders no more than a fair and reasonable compensation for all the service it renders to the public. The fiscal year ending June 30, 1906, showed an encouraging increase in its volume. The probable maintenance of the present output will enable the company to make some reduction in its commercial lighting rates. Any further reduction is likely to come only from some improvement in the rates for public lighting, a further increase in the volume of the commercial business, or by a reduction in some way, not now apparent, of the cost of operation. The Board recommended:—

That, on and after the first day of August next, the net price charged by the Quincy Electric Light and Power Company for commercial electric lighting shall not exceed 17 cents per kilowatt hour. (July 23.)

#### NEW BEDFORD PETITION.

This was a petition promoted by the Board of Trade of New Bedford, asking for a reduction in the price of gas and electric light supplied by the New Bedford Gas and Edison Light Company. A hearing was given in New Bedford, at which the

petitioners were represented by a committee of the Board of Trade and the company by counsel.

On July 1, 1905, at the solicitation of the representatives of the Board of Trade, the company reduced the net price for gas from \$1.20 to \$1.10, and on the first of December following reduced this price of \$1.10 to \$1, which was the price at the date of the decision. The contract with the city for street lighting, under which all the cost of care and lighting is borne by the company, returns about 86 cents a thousand for the gas used.

Since 1901 the base rate for electric lighting has been 18 cents a kilowatt hour, with certain discounts for prompt payment, which on July 1, 1905, were fixed at from 5 to 25 per cent., according to the size of the customer's monthly bill. The company also offers to its customers at their option a two-rate system of prices, under which the customer pays a primary rate of 20 cents and a secondary rate of 10 cents per kilowatt hour, according to the relation of the total amount of current supplied to the number of lamps installed. The company's prices for street lighting and electric power were not involved in the inquiry.

The company began to supply electricity in 1888, after a union with the New Bedford Electric Light Company. In 1891 it purchased the plant and business of the Edison Electric Illuminating Company. When after this last union the affairs of the consolidated company had been adjusted, it was apparent that, as the result of the preceding competition, large losses had been incurred, and on that account the company bore a heavy burden of indebtedness for a long term of years. Under the present management the company has been peculiarly successful in the development of its business, the extinction of its indebtedness and the recoupment of its previous losses. The accomplishment of this, however, has obviously required the maintenance of higher prices than would have otherwise been necessary. Demands of this character no longer press upon the company.

The committee of the Board of Trade asked that the net price of gas might be reduced to 90 cents, and that the base price for electric light be 15 cents a kilowatt hour. Repre-

senting the petitioners, some of whom were financially interested in the company, a desire was expressed that the company should be liberally dealt with by the Board, and that such a profit should be allowed as the needs of the company and the interests of the community might, in justice to all parties concerned, seem to require. In our opinion, the sums available from the company's income at the prices named below will be ample for all those purposes to which they may be applied, consistent with the general public interest.

As the two-rate system in the form offered by the company is wholly optional with the customer, and in no sense compulsory, the Board thought it neither necessary nor desirable to criticise or endorse it, or in any way interfere with its acceptance by such customers as may desire it. While the company may so arrange its gross price as to continue a discount for prompt payment of its bills not inconsistent with the price named in the recommendation, the tendency of the reduction proposed may be to make fewer differences than now exist in the actual prices paid, dependent upon the size of the customer's bill. The Board recommended: —

That, on and after the first day of August next, the net price charged for gas by the New Bedford Gas and Edison Light Company shall not exceed 90 cents per thousand feet; and

That, except at the option of the consumer under the two-rate system of charging, the net price charged for electric light by the New Bedford Gas and Edison Light Company shall not exceed 14¼ cents per kilowatt hour. (July 28.)

#### NATICK PETITION.

This was a complaint by customers of the Natick Gas Light Company asking for an improvement in quality and a reduction in price of gas. At the public hearing, which was in Natick, the petitioners and the company were represented by counsel.

The evidence showed that the gas at times was below the standard candle-power, and had certain impurities in excess of the amount allowed by law. It further appeared that on several occasions the company had failed to deliver to its customers enough gas to supply the light which they desired. While this difficulty was most apparent at points more distant from the

works, it had sometimes, during the period of maximum demand, been general throughout the district supplied.

Upon examination of the works, it was evident that the company's facilities were insufficient to properly supply the public. There was no adequate equipment for the treatment of the gas after leaving the retorts, the holder capacity was altogether too small, and there were no proper facilities for securing such regulation of the pressure as is necessary for the satisfactory delivery to the consumer.

After these proceedings were begun, the company improved its distribution system by the laying of additional mains, purchased and erected a holder of ample size, and has so improved and enlarged the other appliances at its works that it is now amply equipped for any demands likely to be made in respect to the quantity or quality of its gas.

This company is to be classed with the smaller companies in the State, having annual sales of about 10,000,000 feet. It is within the territory of the Edison Electric Illuminating Company of Boston, and sells its gas in competition with the supply of electric light by that company. Its profits have never been extravagant, and its dividends have been low. It has never paid more than 6 per cent., oftener only 5. For a series of years it paid no dividends, and has recently been paying only 4 per cent. One year ago its capital was \$35,000, and the improvements and additions made since then, with others practically decided upon, will necessarily increase this amount to more than \$50,000, — perhaps \$60,000.

There was a suggestion at the hearing that the company might purchase its gas from some larger and stronger company. Such a scheme deserves careful consideration, and at some future time may prove commercially practicable; but the new investment which would be necessary and the present conditions affecting such source of supply make it evident that for the immediate future the only commercially practicable method for this company must be to make its gas in its own works.

The price in a company of this size and character, when compared with larger concerns, is sure to seem high. The difference appears to be magnified when the districts of the companies compared adjoin each other. Generally speaking, the larger

concern not only is able to manufacture its gas at a lower cost, but the expense of distribution and the capital charge are likely to decrease rapidly with an increase of production. These facts make it practically impossible for the smaller company to supply as cheaply as the larger one. Such conditions, however, stimulate the smaller company to the greatest practicable economy in all its operations, a conservative policy respecting its capital charge, and a steady endeavor to increase its output by a reduction in price as often as the profits will allow the assumption of the risk which may be incident to such reduction. Such a policy, steadily pursued, we believe will produce the most equitable and the most satisfactory results both for the company and its customers. In harmony with these propositions, the present conditions in this company permit, in our opinion, the reduction required by the following recommendation. The Board recommended:—

That, on and after the first day of September next, the net price charged for gas by the Natick Gas Light Company shall not exceed \$1.75 per thousand feet. (August 3.)

#### APPROVAL OF NEW STOCK AND BONDS.

Twenty-one applications for approval of new stock or bonds have been decided during the year. The amount of securities asked for was \$3,352,500; the amount approved, \$2,836,500. In twelve cases the full amount asked for was approved; one petition was dismissed.

The following table shows the value at par of securities approved in the case of each of the companies, with the date of such approval:—

| COMPANY.  | Stock.   | Bonds. | Date.    |
|---|----------|--------|----------|
| Attleboro Gas Light Company Corporation, . . .                | \$11,600 | —      | Dec. 4   |
| Beverly Gas and Electric, . . . . .                           | 91,900   | —      | Aug. 17  |
| Cambridge Gas Light, . . . . .                                | 80,000   | —      | Sept. 19 |
| Cape Light, Heat and Power Company of Provincetown, . . . . . | 5,000    | —      | March 26 |
| Chicopee Gas Light, . . . . .                                 | 74,000   | —      | Aug. 17  |
| Citizens' Gas Light Company of Quincy, . . . .                | 350,000  | —      | March 28 |
| Fall River Gas Works, . . . . .                               | 55,000   | —      | Aug. 23  |
| Greene Electric Light, Power and Manufacturing, .             | 6,000    | —      | April 28 |

| COMPANY.                                       | Stock.   | Bonds.   | Date.    |
|--|----------|----------|----------|
| Greenfield Electric Light and Power, . . . . . | \$65,000 | -        | Sept. 17 |
| Haverhill Electric, . . . . .                  | 75,000   | -        | Aug. 22  |
| Lawrence Gas, . . . . .                        | 400,000  | -        | Aug. 17  |
| Leominster Electric Light and Power, . . . . . | 30,000   | \$70,000 | July 28  |
| Lowell Electric Light, . . . . .               | 280,000  | -        | Dec. 13  |
| Malden and Melrose Gas, . . . . .              | 526,500  | -        | Aug. 22  |
| Pittsfield Coal Gas, . . . . .                 | 50,000   | -        | Dec. 13  |
| Pittsfield Electric, . . . . .                 | 75,000   | 150,000  | Nov. 24  |
| Suburban Gas and Electric, . . . . .           | 112,500  | -        | July 17  |
| Sunderland Electric Light and Power, . . . . . | 11,000   | -        | April 23 |
| Springfield Gas Light, . . . . .               | 100,000  | -        | Jan. 10  |
| Westborough Gas and Electric, . . . . .        | -        | 18,000   | June 30  |
| Worcester Electric Light, . . . . .            | 200,000  | -        | Aug. 24  |

#### PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.

This was an application by the Springfield Gas Light Company for the approval of an issue of new capital stock, of the par value of \$100,000, to pay the cost of new construction work.

In addition to the extensions of plant, for account of which stock had heretofore been approved by the Board, the company had completed its plans for further extensions to cost upwards of \$200,000. On account of a portion of this work, already partially completed, the company had incurred an indebtedness of about \$54,000. The following was therefore adopted:—

On the petition of the Springfield Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is—

*Ordered*, That the Board hereby approves of the issue by the Springfield Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,000 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 270 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 730 shares to the payment of obligations incurred on account of additions to plant made subsequent to the thirty-first day of December, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$200 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and "Springfield Daily Union," newspapers published in the city of Springfield. (January 10.)

#### PETITION OF THE CAPE LIGHT, HEAT AND POWER COMPANY.

This was an application by the Cape Light, Heat and Power Company for the approval of an issue of new capital stock, of the par value of \$5,000, for the purpose of paying its indebtedness incurred on account of additions to plant.

From the facts submitted at the hearing it appeared that the floating debt of the company to the amount of \$5,000 was due for cost of new construction, in addition to that for account of which stock had previously been approved. The following was therefore adopted : —

On the petition of the Cape Light, Heat and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$5,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Cape Light, Heat and Power Company, in conformity with all the requirements of law relating thereto, of 50 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment and cancellation of an equal amount of the floating debt of the company now outstanding and to no other purpose.



And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined*, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Globe," newspapers published in the city of Boston. (March 26.)

#### PETITION OF THE CITIZENS' GAS LIGHT COMPANY OF QUINCY.

The Citizens' Gas Light Company of Quincy applied for the approval of an issue of new capital stock, of the par value of \$350,000, for the purpose of paying its floating debt, amounting to \$49,600, and for enlarging its plant.

It appeared at the hearing that it was the intention of the company to lay an extensive system of mains within its territory, and to build a holder and other structures incidental to its purpose to buy gas from the Boston Consolidated Gas Company. The necessity for a considerable expenditure in the direction stated had long been evident, but the company had been unable or unwilling to make it. A contract for the sale and purchase of gas for a term of years had been executed by the petitioner and the Boston company. The Board is convinced that the company through the issue of the new stock will have ample means for constructing the work proposed. The following was therefore adopted: —

On the petition of the Citizens' Gas Light Company of Quincy, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$350,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered,* That the Board hereby approves of the issue by the Citizens' Gas Light Company of Quincy, in conformity with all the requirements of law relating thereto, of 3,500 shares of additional capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no others, to wit: the proceeds of 496 shares to the payment and cancellation of an equal amount of the outstanding notes payable, the proceeds of 500 shares, or so much thereof as may be necessary, to the payment of the cost of a new gas holder, and the proceeds of the remainder of said 3,500 shares to the cost of additions to street mains, meters and services of the company and to other new construction incidental to the purchase of gas and the distribution thereof to its customers.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered,* That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Quincy Daily Ledger," a newspaper published in the city of Quincy. (March 28.)

#### PETITION OF THE SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

This was a petition by the Sunderland Electric Light and Power Company for the approval of an issue of new capital stock, of the par value of \$11,000.

The Sunderland Electric Light and Power Company is organized for the purpose of "generating and furnishing electricity for light and power," as stated in its charter, issued on March 16, 1905. It appeared at the hearing that the company was indebted, on account of the purchase and construction of its plant, for upwards of \$11,000, and that the fair value of the plant would somewhat exceed the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Sunderland Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$11,000, for the purpose named in the petition, after public notice and hearing, it appearing that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Sunderland Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 110 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment and cancellation of an equal amount of the indebtedness of the company now outstanding incurred on account of the purchase and construction of its plant, and to no other purpose. (April 23.)

PETITION OF THE GREENE ELECTRIC LIGHT, POWER AND  
MANUFACTURING COMPANY.

The Greene Electric Light, Power and Manufacturing Company applied for the approval of an issue of preferred capital stock, of the par value of \$6,000, the proceeds to be used to pay a portion of the outstanding indebtedness of the company.

It appeared at the hearing that with the approval of the Board the company had previously issued capital stock of the par value of \$16,000, and mortgage bonds of an equal amount; that the entire cost of its plant had somewhat exceeded \$38,000; and that the outstanding indebtedness on account thereof was in excess of \$6,000. The following was therefore adopted: —

On the petition of the Greene Electric Light, Power and Manufacturing Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$6,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Greene Electric Light, Power and Manufacturing Company, in conformity with all the requirements of law relating thereto, of 60 shares of new capital stock, of the par value of \$100 each; the same to be preferred stock, entitled to receive a dividend of not more than

4 per cent. out of profits before any dividend shall be paid upon the common stock; the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the indebtedness of the company now outstanding on account of the purchase and construction of its plant substantially as submitted at the hearing before this Board upon the petition of said company.

And, for the purpose of determining the price or rate at which the said stock shall be offered to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Law, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Fitchburg Sentinel" and the "Worcester Daily Telegram," newspapers published in the cities of Boston, Fitchburg and Worcester respectively. (April 28.)

#### PETITION OF THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

This was an application by the Westborough Gas and Electric Company for the approval of an issue of bonds, of the par value of \$18,000. The company had outstanding promissory notes amounting to \$18,000, of which \$15,000 were in coupon notes, and all these notes existed on account of expenditures for new construction. The following was adopted:—

On the petition of the Westborough Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds, of the par value of \$18,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Westborough Gas and Electric Company, in conformity with all the requirements of law relating thereto, of first mortgage bonds at not less than par and accrued interest to an amount not exceeding

\$18,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding five per cent. per annum; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of bonds to the amount of \$15,000 to be applied to the payment and cancellation of an equal amount at par of the coupon notes of the company now outstanding, and the proceeds of bonds to the amount of \$3,000 to be applied to the payment and cancellation of an equal amount of the other promissory notes of the company now outstanding. (June 30.)

#### PETITION OF THE SUBURBAN GAS AND ELECTRIC COMPANY.

This was an application by the Suburban Gas and Electric Company for the approval of an issue of new capital stock, of the par value of \$125,000.

On June 23, 1903, this Board approved an issue of new capital stock by this company, of the par value of \$54,500. All this stock was issued, and the proceeds applied to the cost of extensions as required by the order of the Board. The cost of other additions to its plant which the company had made or decided to make will probably exceed the amount of stock named in the following order.

On the petition of the Suburban Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$125,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered,* That the Board hereby approves of the issue by the Suburban Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 1,125 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 833 shares to the payment and cancellation of an equal amount of the promissory notes and other liabilities of the company now outstanding, incurred on account of additions to its plant, and the proceeds of 292 shares to the payment of the cost of other additions to the plant made subsequent to April 30, 1906.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said

incorporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Evening Transcript," newspapers published in the city of Boston. (July 17.)

#### PETITION OF THE LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

The Leominster Electric Light and Power Company applied for the approval of an issue of additional capital stock, of the par value of \$30,000, and of bonds to the amount of \$70,000.

The company had outstanding coupon notes to the amount of \$70,000, the proceeds of which appear to have been invested in the plant of the company, and which it desired to convert into a like amount of bonds. Upwards of \$36,000 had also been expended since June 30, 1905, for additions and improvements, and the floating debt of the company somewhat exceeded this amount. After the issue of the new securities hereinafter approved the entire plant will fairly represent the total stock and bonds outstanding. The company will have, in addition to these securities, upwards of \$10,000 of floating debt. The following was therefore adopted: —

On the petition of the Leominster Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$30,000, and of bonds to the amount of \$70,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock and bonds hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Leominster Electric Light and Power Company, in conformity with

\$18,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding five per cent. per annum; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of bonds to the amount of \$15,000 to be applied to the payment and cancellation of an equal amount at par of the coupon notes of the company now outstanding, and the proceeds of bonds to the amount of \$3,000 to be applied to the payment and cancellation of an equal amount of the other promissory notes of the company now outstanding. (June 30.)

#### PETITION OF THE SUBURBAN GAS AND ELECTRIC COMPANY.

This was an application by the Suburban Gas and Electric Company for the approval of an issue of new capital stock, of the par value of \$125,000.

On June 23, 1903, this Board approved an issue of new capital stock by this company, of the par value of \$54,500. All this stock was issued, and the proceeds applied to the cost of extensions as required by the order of the Board. The cost of other additions to its plant which the company had made or decided to make will probably exceed the amount of stock named in the following order.

On the petition of the Suburban Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$125,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered,* That the Board hereby approves of the issue by the Suburban Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 1,125 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 833 shares to the payment and cancellation of an equal amount of the promissory notes and other liabilities of the company now outstanding, incurred on account of additions to its plant, and the proceeds of 292 shares to the payment of the cost of other additions to the plant made subsequent to April 30, 1906.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said

corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Evening Transcript," newspapers published in the city of Boston. (July 17.)

#### PETITION OF THE LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

The Leominster Electric Light and Power Company applied for the approval of an issue of additional capital stock, of the par value of \$30,000, and of bonds to the amount of \$70,000.

The company had outstanding coupon notes to the amount of \$70,000, the proceeds of which appear to have been invested in the plant of the company, and which it desired to convert into a like amount of bonds. Upwards of \$36,000 had also been expended since June 30, 1905, for additions and improvements, and the floating debt of the company somewhat exceeded this amount. After the issue of the new securities hereinafter approved the entire plant will fairly represent the total stock and bonds outstanding. The company will have, in addition to these securities, upwards of \$10,000 of floating debt. The following was therefore adopted: —

On the petition of the Leominster Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$30,000, and of bonds to the amount of \$70,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock and bonds hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Leominster Electric Light and Power Company, in conformity with



all the requirements of law relating thereto, of 300 shares of new capital stock, of the par value of \$100 each, and of the issue at not less than par and accrued interest of first mortgage bonds to an amount not exceeding \$70,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the following purposes and to no others, to wit: the proceeds of said stock to the payment and cancellation of an equal amount of the present floating debt of the company, and the proceeds of said bonds to the payment and cancellation of an equal amount of the coupon notes of the company now outstanding.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Post," newspapers published in the city of Boston. (July 28.)

#### PETITION OF THE BEVERLY GAS AND ELECTRIC COMPANY.

This was an application by the Beverly Gas and Electric Company for the approval of an issue of 2,000 shares additional capital stock, of the par value of \$200,000, for the purpose of paying the cost of additions to its plant made subsequent to the thirty-first day of May, 1906, and in progress at the date of the decision. The probable cost of these additions will somewhat exceed the amount of stock hereinafter approved. The following was adopted by the Board: —

On the petition of the Beverly Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of

stock hereinafter named is reasonably requisite for the purpose for which said issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Beverly Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 919 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied in payment of the cost of additions to the plant of the company made subsequent to May 31, 1906, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$170 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Globe," the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston. (August 17.)

#### PETITION OF THE CHICOPEE GAS LIGHT COMPANY.

This was an application by the Chicopee Gas Light Company for the approval of an issue of new capital stock, of the par value of \$75,000, for the purpose of paying the cost of additions to its plant.

The expenditures of the company for plant additions, principally for the extension of its distributing system, in addition to those for which stock had been previously approved, were upwards of \$50,000. The probable cost to complete other work in progress at the date of the decision was about \$25,000. The indebtedness of the company on June 30 on account of the work done was somewhat more than \$50,000. The following was therefore adopted: —

On the petition of the Chicopee Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$75,000, for the objects named in said petition, after public notice

and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which said stock is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Chicopee Gas Light Company, in conformity with all the requirements of law relating thereto, of 740 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 500 shares to be applied to the payment and cancellation of an equal amount of the floating debt of the company on June 30, 1906, and the proceeds of 240 shares to the payment and cancellation of obligations incurred subsequent to said June 30, on account of additions to its plant.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (August 17.)

#### PETITION OF THE LAWRENCE GAS COMPANY.

This was an application by the Lawrence Gas Company for the approval of an issue of 4,000 shares of additional capital stock, of the par value of \$400,000.

Since June 30, 1903, this company had expended for additions to its plant upwards of \$500,000 more than the proceeds of the capital stock heretofore approved for such a purpose. Its indebtedness on account of this expenditure exceeded the proceeds of the stock hereinafter approved. The following order was adopted: —

On the petition of the Lawrence Gas Company, pursuant to the provisions of chapter 437 of the Acts of the year 1906, for the ap-

approval of an issue of additional capital stock, of the par value of \$400,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, and it being the opinion of the Board after due examination that the total capitalization of said company, when increased as provided in the orders following, will not exceed the fair valuation of the assets of the company after making proper deduction for depreciation of the plant, it is —

*Ordered*, That the Board hereby approves of the issue by the Lawrence Gas Company, in conformity with all the requirements of law relating thereto, of 4,000 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company existing on June 30, 1906, and incurred on account of additions to its plant, including therein promissory notes to the amount of \$450,000, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Daily Globe," newspapers published in the city of Boston, and in the "Lawrence Daily American," a newspaper published in the city of Lawrence. (August 17.)

#### PETITION OF THE HAVERHILL ELECTRIC COMPANY.

The Haverhill Electric Company applied for the approval of an issue of 1,200 shares of new capital stock, or of a sufficient number of shares to produce \$120,000.

The accounts of the company show that the actual cost of the additions to its plant, on account of which new stock was approved in March, 1905, was much greater than the estimates therefor, and exceeded the proceeds of the stock issued by about \$107,000. Other additions in progress at the date of

and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which said stock is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Chicopee Gas Light Company, in conformity with all the requirements of law relating thereto, of 740 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 500 shares to be applied to the payment and cancellation of an equal amount of the floating debt of the company on June 30, 1906, and the proceeds of 240 shares to the payment and cancellation of obligations incurred subsequent to said June 30, on account of additions to its plant.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (August 17.)

#### PETITION OF THE LAWRENCE GAS COMPANY.

This was an application by the Lawrence Gas Company for the approval of an issue of 4,000 shares of additional capital stock, of the par value of \$400,000.

Since June 30, 1903, this company had expended for additions to its plant upwards of \$500,000 more than the proceeds of the capital stock heretofore approved for such a purpose. Its indebtedness on account of this expenditure exceeded the proceeds of the stock hereinafter approved. The following order was adopted: —

On the petition of the Lawrence Gas Company, pursuant to the provisions of chapter 437 of the Acts of the year 1906, for the ap-

approval of an issue of additional capital stock, of the par value of \$400,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, and it being the opinion of the Board after due examination that the total capitalization of said company, when increased as provided in the orders following, will not exceed the fair valuation of the assets of the company after making proper deduction for depreciation of the plant, it is —

*Ordered*, That the Board hereby approves of the issue by the Lawrence Gas Company, in conformity with all the requirements of law relating thereto, of 4,000 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company existing on June 30, 1906, and incurred on account of additions to its plant, including therein promissory notes to the amount of \$450,000, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Daily Globe," newspapers published in the city of Boston, and in the "Lawrence Daily American," a newspaper published in the city of Lawrence. (August 17.)

#### PETITION OF THE HAVERHILL ELECTRIC COMPANY.

The Haverhill Electric Company applied for the approval of an issue of 1,200 shares of new capital stock, or of a sufficient number of shares to produce \$120,000.

The accounts of the company show that the actual cost of the additions to its plant, on account of which new stock was approved in March, 1905, was much greater than the estimates therefor, and exceeded the proceeds of the stock issued by about \$107,000. Other additions in progress at the date of

the decision will probably cost about \$20,000. The notes of the company outstanding on June 30, 1906, principally on account of the additions referred to, were \$147,000. The following was therefore adopted:—

On the petition of the Haverhill Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$120,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is—

*Ordered*, That the Board hereby approves the issue by the Haverhill Electric Company, in conformity with all the requirements of law relating thereto, of 750 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 625 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on May 31, 1906, and the proceeds of 125 shares to the payment and cancellation of an equal amount of the obligations of the company for additions to its plant made subsequent to said thirty-first day of May.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$160 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Haverhill Gazette," a newspaper published in the city of Haverhill. (August 22.)

#### PETITION OF THE MALDEN AND MELROSE GAS LIGHT COMPANY.

This was a petition of the Malden and Melrose Gas Light Company for the approval of an issue of 6,750 shares of new capital stock, or of a sufficient number of shares to produce

\$675,000, to pay its indebtedness on account of additions to plant already completed, and the cost of other additions then in progress.

The capital of the company was \$607,500. The cost of the additions to the company's plant, made between May 1, 1905, and May 31, 1906, exceeded the proceeds of the stock authorized therefor by upwards of \$75,000. Other additions definitely determined upon by the company and in progress at the date of the decision will probably cost about \$575,000. The following was therefore adopted:—

On the petition of the Malden and Melrose Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws and of chapter 437 of the Acts of the year 1906, for the approval of an issue of additional capital stock, of the par value of \$675,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, and it being the opinion of the Board after due examination that the total capitalization of said company when increased as provided in the orders following will not exceed the fair valuation of the assets of the company after making proper deduction for depreciation of the plant, it is—

*Ordered*, That the Board hereby approves of the issue by the Malden and Melrose Gas Light Company, in conformity with all the requirements of law relating thereto, of 5,265 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 625 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on May 31, 1906, and the proceeds of 4,640 shares to the payment of the cost of additions to plant made subsequent to said thirty-first day of May.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—



*Ordered,* That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Journal," newspapers published in the city of Boston. (August 22.)

#### PETITION OF THE HYDE PARK ELECTRIC LIGHT COMPANY.

This was a petition by the Hyde Park Electric Light Company for the approval of an issue of 625 shares of new capital stock, of the par value of \$62,500, the proceeds to be applied to the payment of liabilities on account of additions to the company's plant.

In May, 1901, this Board approved the issue by this company of 1,875 shares of new stock, of which 375 shares were to be applied in payment for future additions to the generating plant of the company and 1,500 shares to the payment of the debts then outstanding.

At that time the Board found that the fair structural value of the plant was less than the outstanding stock and debt, and ordered the company to apply out of its income to the payment of its indebtedness not less than \$10,000 annually, until the entire indebtedness then existing and not covered by the stock then approved for such a purpose should be paid and cancelled. After applying to the company's debts the proceeds of 1,500 shares, there remained coupon notes for about \$64,000, maturing \$4,000 annually, and a floating debt of about \$37,500. After the stock had been approved the company decided to postpone the installation of the new unit, for account of which 375 shares had been approved, until a later date, but issued the entire amount approved, and did, in fact, apply the proceeds of all this stock to the payment of its floating debt. The company's dividends since June 30, 1901, have ranged from 6 to 8 per cent. annually. The expenditure for plant additions contemplated in 1901 was made during the fiscal year ending June 30, 1904, and the cost of the same is represented in the present debt of the company.

The company's application of the stock proceeds cancelled the entire floating debt. The annual margin of profits after payment of interest and dividends was less than \$10,000.

Either of these facts was sufficient to make compliance with the order of the Board impossible. Had the requirements of the order been fulfilled, a portion of the present debt would have been already extinguished. For these reasons, the Board voted to dismiss the petition. (August 23.)

PETITION OF THE FALL RIVER GAS WORKS COMPANY.

This was an application by the Fall River Gas Works Company for the approval of an issue of 1,150 shares of new capital stock, of the par value of \$115,000, to meet the cost of additions to the company's plant. These additions, described in the company's petition and at the hearing, had been completed, and the cost of the same was included in the liabilities of the company at the date of the decision. There were, however, available funds for the payment of a large portion of this debt. For the balance of this indebtedness, which existed on account of additions referred to, new capital stock may properly be issued. The following was therefore adopted: —

On the petition of the Fall River Gas Works Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$115,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such stock is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Fall River Gas Works Company, in conformity with all the requirements of law relating thereto, of 550 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$185 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered,* That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Fall River Evening News" and the "Fall River Daily Globe," newspapers published in the city of Fall River. (August 23.)

#### PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This was an application by the Worcester Electric Light Company for the approval of an issue of 2,000 shares of new capital stock, of the par value of \$200,000, the proceeds to be applied to the cost of additions to plant.

It appeared at the hearing that the probable cost of the proposed additions would be upwards of \$460,000, of which about \$325,000 would be for underground conduits and cables. The following was therefore adopted:—

On the petition of the Worcester Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is—

*Ordered,* That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, of 2,000 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,400 shares to the payment of the cost of additions to its distributing system by the installation of underground conduit and wires, and the proceeds of 600 shares to the payment of the cost of other additions to the company's plant.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$160 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Daily Telegram" and the "Worcester Evening Gazette," newspapers published in the city of Worcester. (August 24.)

PETITION OF THE GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

The Greenfield Electric Light and Power Company applied for the approval of an issue of new capital stock, of the par value of \$65,000, the proceeds to be used in reducing the floating debt of the company.

It appeared that the company had expended since Jan. 1, 1905, for additions to its plant, in excess of the proceeds of stock and bonds heretofore approved, upwards of \$75,000, and that it had notes outstanding on account of such expenditure for about \$70,000. The following was therefore adopted:—

On the petition of the Greenfield Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$65,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is—

*Ordered*, That the Board hereby approves of the issue by the Greenfield Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 650 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders entitled to take them under the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

*Ordered,* That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and "Springfield Daily Union," newspapers published in the city of Springfield. (September 17.)

#### PETITION OF THE CAMBRIDGE GAS LIGHT COMPANY.

This was an application by the Cambridge Gas Light Company for the approval of an issue of new capital stock, of the par value of \$100,000, the proceeds of the same to be applied to the cost of additions to its plant.

It appeared at the hearing that the contracts already made by the company for additions to its manufacturing plant would require an expenditure of about \$275,000 in excess of the sums realized from the stock theretofore approved. It further appeared that the proceeds of the amount of stock hereinafter named, with the other resources of the company, will be sufficient for the completion of the additions above mentioned. The following was therefore adopted:—

On the petition of the Cambridge Gas Light Company, pursuant to the provisions of chapter 437 of the Acts of the year 1906, for the approval of an issue of additional capital stock, of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, and it being the opinion of the Board after due examination that the total capitalization of said company when increased as provided in the orders following will not exceed the fair valuation of the assets of the company after making proper deduction for depreciation of the plant, it is—

*Ordered,* That the Board hereby approves of the issue by the Cambridge Gas Light Company, in conformity with all the requirements of law relating thereto, of 800 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment of the cost of additions to the company's plant made subsequent to the thirtieth day of June, 1906, and to no other purpose.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said

corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$250 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Evening Transcript," newspapers published in the city of Boston. (September 19.)

#### PETITION OF THE PITTSFIELD ELECTRIC COMPANY.

This was an application by the Pittsfield Electric Company for the approval of an issue of new capital stock, of the par value of \$75,000, and of bonds to the amount of \$150,000; the proceeds of the bonds to be applied to the refunding of existing bonds and the payment of a part of the floating debt, and the proceeds of the stock to be applied in part to payment of the existing debt and in part to the cost of further additions to the company's plant.

The company had outstanding bonds to the amount of \$100,000, issued in 1899 with the approval of this Board, bearing interest at the rate of  $4\frac{1}{2}$  per cent. per annum, and maturing in 1909. It appeared at the hearing that all these bonds might be exchanged for the proposed bonds without cost to the company. The company had outstanding on October 1 promissory notes for about \$140,000, including \$56,000 issued to meet the cost of a new station at Silver Lake and its equipment, and notes for the cost of other plant additions to the amount for which payment is provided in the order following. The estimated cost to complete the new power station was \$31,000. The following was therefore adopted: —

On the petition of the Pittsfield Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$75,000, and of bonds to the amount of \$150,000, for the objects named in said petition, after public notice and hearing, it being

deemed by the Board that said amount of stock and of bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Pittsfield Electric Company, in conformity with all the requirements of law relating thereto, of 750 shares of new capital stock, of the par value of \$100 each, and of first mortgage bonds at not less than par and accrued interest to an amount not exceeding \$150,000, payable in not exceeding ten years from the date thereof, and bearing interest at a rate not exceeding 4½ per cent. per annum; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 225 shares of the capital stock to the payment of the cost of completing the construction and equipment of a new power house at Silver Lake, and the proceeds of 525 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on the first day of October, 1906, including all the notes issued on account of the station at Silver Lake; the proceeds of the said bonds to the amount of \$100,000 to the payment and cancellation of an equal amount, bond for bond, of the bonds of the company now outstanding, the bonds approved for this purpose to be issued only in such amounts and at such times as bonds now outstanding may be surrendered and cancelled; and the proceeds of bonds to the amount of \$50,000 to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on the first day of October, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$135 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Pittsfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Pittsfield Daily Eagle" and the "Pittsfield Evening Journal," newspapers published in the city of Pittsfield. (November 24.)

PETITION OF THE ATTLEBOROUGH GAS LIGHT COMPANY CORPORATION.

The Attleborough Gas Light Company Corporation applied for the approval of an issue of new capital stock, sufficient to produce the sum of approximately \$25,000, the proceeds of said stock to be applied to the payment of the floating debt and the cost of additions to the company's plant.

The promissory notes of the company outstanding on October 1, and representing expenditures for additions to plant, amounted to \$17,000. It appeared at the hearing that it was the purpose of the company to expend about \$16,000 for further additions. The following was therefore adopted:—

On the petition of the Attleborough Gas Light Company Corporation, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, sufficient to produce the sum of approximately \$25,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is—

*Ordered*, That the Board hereby approves of the issue by the Attleborough Gas Light Company Corporation, in conformity with all the requirements of law relating thereto, of 116 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 75 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on Oct. 1, 1906, and the proceeds of 41 shares to the payment of the cost of additions to the plant of the company made subsequent to said October 1.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the shareholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$225 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—



*Ordered,* That all such shares shall be offered for sale at some suitable place in the city of Boston, and that the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Evening Transcript," newspapers published in the city of Boston. (December 4.)

#### PETITION OF THE LOWELL ELECTRIC LIGHT CORPORATION.

This was an application by the Lowell Electric Light Corporation for the approval of an issue of new capital stock, of the par value of \$325,000, the proceeds to be applied to the payment of the company's floating debt and the cost of future additions to its plant.

Prior to Oct. 31, 1906, the company had expended for additions to plant about \$100,000 for which no provision was made in stock previously approved, and for which notes were outstanding on that date. The probable cost of the proposed plant and extensions, of which a schedule was submitted with the petition, appeared to be about \$385,000. The following was therefore adopted:—

On the petition of the Lowell Electric Light Corporation, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$325,000, for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is—

*Ordered,* That the Board hereby approves of the issue by the Lowell Electric Light Corporation, in conformity with all the requirements of law relating thereto, of 2,800 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no others, to wit: the proceeds of 600 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on Oct. 31, 1906, and the proceeds of 2,200 shares to the payment of the cost of additions to the company's plant made subsequent to Oct. 31, 1906.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$170 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Lowell Daily Courier" and "Lowell Morning News," newspapers published in the city of Lowell. (December 13.)

#### PETITION OF THE PITTSFIELD COAL GAS COMPANY.

This was an application by the Pittsfield Coal Gas Company for the approval of an issue of new capital stock, of the par value of \$50,000, the proceeds to be applied to the payment of its floating debt. The company had outstanding a floating debt of about \$70,000, incurred on account of additions to its real estate, its manufacturing and distributing plant. The following was therefore adopted: —

On the petition of the Pittsfield Coal Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$50,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Pittsfield Coal Gas Company, in conformity with all the requirements of law relating thereto, of 500 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the promissory notes of the company.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$135 per share; and if any

shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

*Ordered,* That all such shares shall be offered for sale at some suitable place in the city of Pittsfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, the "Springfield Daily Republican," a newspaper published in the city of Springfield, and the "Pittsfield Evening Journal," a newspaper published in the city of Pittsfield. (December 13.)

#### VIOLATIONS OF LAW.

The following cases of violations of the statutes have occurred since the last annual report: by the Huntington Electric Light Company, the Nashua River Paper Company, the Woodville Electric Light Company, Victor Nickerson, and the municipalities of Belmont, Ipswich, Merrimac, Millers Falls, Reading and Wellesley, in neglecting to make their annual returns to the Board within the time required by law; by the Gardner Gas, Fuel and Light Company, the Norwood Gas Light Company and the Stoughton Gas and Electric Company, in distributing gas containing sulphuretted hydrogen; by the Malden and Melrose Gas Light Company in distributing gas containing more than ten grains of ammonia; by the Brockton Gas Light Company, the Springfield Gas Light Company, the Charlestown Gas and Electric Company and the municipality of Holyoke, in distributing gas containing more than twenty grains of sulphur; by the Newburyport Gas and Electric Company in distributing gas giving less than sixteen standard English candles; and by Daniel H. Morgan of Springfield in erecting, maintaining and using under Hillman Street in the city of Springfield wires for the transmission of electricity for light and power without the consent of the mayor and aldermen of said city.

#### MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 185 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action has previously been taken. Except as stated in

pages 56-60, following, none of these have taken action during the year.

Pages 52-55 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1906. The pages following contain carefully prepared abstracts from the reports of town officers showing, in two sections, the history of this subject during the last calendar year. The first section (pages 56-60) exhibits the action of those towns which are not engaged in the lighting business, but have this year considered propositions to undertake it. The second (pages 60-80) contains data relative to the business in towns where plants already exist. Later, on pages 81-99, inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1906, as corrected after correspondence with the managers of the plants. In Appendix B will be found, under date of June 30, 1906, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1906.

|                         | Votes favorable to Acceptance of the Municipal Ownership Act. |                               | Votes against the Acceptance of the Municipal Ownership Act. |   | Remarks.   |
|-------------------------|---|-------------------------------|--|---|--|
| Arlington,              | Dec. 29, 1894,  | -                             | May 13, 1896,  | - | Investigating committee report in 1895.  |
| Ayer,                   | Nov. 15, 1897,  | -                             | April 4, 1898,   | - | Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.              |
| Belmont,                | March 2, 1896,  | Aug. 20, 1896,                | -  | - | Adverse committee report, 1897.  |
| Beverly,                | -   | -                             | Oct. 15, 1901,   | - | -  |
| Billerica,              | Aug. 6, 1901,   | -                             | -  | - | Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894.  |
| Boston,                 | Jan. 5-9, 1905,   | -                             | -  | - | Proposition rejected by the voters at annual election in December, 1893.   |
| Braintree,              | Aug. 25, 1891,  | Oct. 23, 1891,                | -  | - | Adverse committee report accepted in 1891.   |
| Brookton, <sup>1</sup>  | Dec. 30, 1892,  | Nov. 9, 1893,                 | -  | - | City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896.   |
| Brookline,              | -   | {Dec. 12, 1894,               | -  | - | Investigating committee appointed 1897.  |
| Cambridge, <sup>1</sup> | Nov. 23, 1893,  | {Dec. 31, 1895,               | -  | - | Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.  |
| Canton,                 | Nov. 30, 1891,  | Dec. 16, 1892,                | -  | - | Electric plant built and put in operation in January, 1900.  |
| Chicopee, <sup>1</sup>  | Nov. 30, 1891,  | Dec. 16, 1892,                | -  | - | Under special act. Plant for electric street lighting only, started Jan. 2, 1893. Plant for commercial lighting built in 1896.   |
| Concord,                | March 30, 1896,   | March 29, 1897,               | -  | - | Investigating committee appointed, 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.  |
| Danvers,                | -   | -                             | -  | - | Investigating committee appointed, 1892. No report.  |
| Dedham,                 | -   | -                             | -  | - | Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1905. New investigating committee appointed in 1901.   |
| East Bridgewater,       | -   | -                             | Jan. 26, 1892, <sup>2</sup>                                  | - | Proposition referred to a new committee in 1905.   |
| Everett,                | March 1, 1892, <sup>2</sup>                                   | {March 18, 1893, <sup>1</sup> | Jan. 26, 1892, <sup>2</sup>                                  | - | Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. |
| Fall River,             | Dec. 4, 1899, <sup>3</sup>                                    | {July 6, 1903, <sup>1</sup>   | Aug. 1, 1904,  | - | Investigating committee, 1891.   |
| Framingham,             | -   | {Feb. 1, 1904,                | -  | - | -  |
| Haverhill, <sup>1</sup> | Dec. 8, 1892,   | -                             | Dec. 30, 1891,   | - | -  |

|                                     |                 |                 |  |
|-------------------------------------|-----------------|-----------------|--|
| Hingham, . . . . .                  | March 13, 1893, | July 26, 1893,  | Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.   |
| Holyoke, <sup>1</sup> . . . . .     | Dec. 15, 1896,  | Jan. 5, 1897,   | Popular vote upon establishing an electric light plant, Dec. 14, 1897. Yes, 2,640; no, 1,735; blanks, 1,612. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,928; no, 2,136; blanks, 17. Water Power Company's plant taken under decree of the court on Dec. 15, 1902. |
| Hudson, . . . . .                   | July 1, 1891,   | Sept. 2, 1891,  | Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.   |
| Hull, . . . . .                     | June 28, 1894,  | Oct. 6, 1894,   | Electric plant of local company bought Oct. 15, 1894.  |
| Ipswich, . . . . .                  | May 27, 1901,   | Sept. 23, 1901, | Electric light plant built in 1903.  |
| Lawrence, <sup>1</sup> . . . . .    | —               | —               | Investigating committees appointed, 1893, 1897 and 1898.   |
| Leominster, . . . . .               | —               | —               | Investigating committee appointed, 1893.   |
| Lexington, . . . . .                | —               | —               | Proposition for investigating committee lost Oct. 15, 1891.  |
| Malden, <sup>1</sup> . . . . .      | —               | —               | Investigating committee appointed, 1893. Report made with no recommendations.  |
| Manchester, . . . . .               | July 28, 1902,  | Oct. 13, 1902,  | Electric light plant built in 1903-04.   |
| Mansfield, . . . . .                | July 17, 1901,  | Oct. 16, 1901,  | Electric plant constructed in 1894.  |
| Marblehead, . . . . .               | June 22, 1891,  | June 15, 1892,  | Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.  |
| Medford, <sup>1</sup> . . . . .     | April 15, 1893, | April 30, 1894, | Town refused to authorize bonds for a plant March 28, 1892.  |
| Melrose, . . . . .                  | June 8, 1891,   | March 21, 1892, | Began to operate new electric plant in 1904.   |
| Merrimac, . . . . .                 | June 8, 1891,   | Jan. 30, 1904,  | Voted to pass over article in warrant, 1891. Investigating committee appointed, 1886.  |
| Methuen, . . . . .                  | May 16, 1903,   | March 19, 1898, | Combined gas and electric plant purchased of local company in 1893. Voted to pass over article in warrant, 1897.   |
| Middleborough, . . . . .            | March 25, 1893, | Oct. 28, 1893,  | Electric distributing plant for street lighting only constructed, 1893.  |
| Natick, . . . . .                   | —               | —               | Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed, 1897.   |
| Needham, . . . . .                  | March 7, 1892,  | May 31, 1892,   | Proposition referred to next city government in 1906.  |
| New Bedford, <sup>1</sup> . . . . . | —               | —               |  |
| Newburyport, . . . . .              | —               | —               |  |

<sup>1</sup> The votes stated were passed by the city council.      <sup>2</sup> This vote by the town before chartered as a city.      <sup>3</sup> In common council only.

*Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1906 — Concluded.*

|                                 | Votes favorable to Acceptance of the Municipal Ownership Act. |                 | Votes against the Acceptance of the Municipal Ownership Act. |   | Remarks.   |
|---------------------------------|---|-----------------|--|---|--|
|                                 | Dec.  |                 |  |   |  |
| Newton, <sup>1</sup> . . . . .  | Dec. 4, 1893,   | -               | -  | - | Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.  |
| North Athleborough,             | June 30, 1891,  | April 16, 1892, | -  | - | Electric plant built in 1894.  |
| Norwood, . . . . .              | June 18, 1891,  | Aug. 20, 1891,  | -  | - | Favorable committee report tabled April 19, 1892.  |
| Peabody, . . . . .              | -   | -               | -  | - | Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.   |
| Plymouth,                       | -   | -               | -  | - | Investigating committee appointed, 1891.   |
| Quincy, . . . . .               | Oct. 2, 1891,   | March 7, 1892,  | -  | - | Proposition referred to next city government in 1906.  |
| Reading, . . . . .              | May 15, 1899,   | Sept. 11, 1899, | -  | - | Electric lighting plant built in 1896.   |
| Revere, . . . . .               | -   | -               | -  | - | Investigating committee appointed, 1898. Action in 1899 in favor of a gas plant only.  |
| Rockland, . . . . .             | -   | -               | -  | - | Investigation by committee authorized, 1896. Favorable report, 1897; no action taken.  |
| Rockport, . . . . .             | -   | -               | June 21, 1898,   | - | -  |
| Saugus, . . . . .               | -   | -               | April 29, 1899,  | - | Investigating committee appointed, 1897.   |
| Sharon, . . . . .               | -   | -               | -  | - | Investigating committee appointed, 1897.   |
| Spencer, . . . . .              | -   | -               | Oct. 6, 1891,  | - | -  |
| Somerville, <sup>1</sup>        | -   | -               | Dec. 29, 1897,   | - | -  |
| Springfield, . . . . .          | -   | -               | -  | - | -  |
| Stoneham, . . . . .             | June 29, 1893,  | -               | -  | - | Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee, 1893.  |
| Stoughton, . . . . .            | April 12, 1892,   | June 16, 1892,  | -  | - | Subject considered in 1894, but action postponed indefinitely.   |
| Swampscott,                     | -   | June 29, 1893,  | -  | - | Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.  |
| Taunton, <sup>1</sup> . . . . . | Dec. 14, 1896,  | Nov. 2, 1896,   | -  | - | Subject referred to special committee in 1898.   |
|                                 |   |                 |  |   | Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,992; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904. |

|                                 |                 |                                      |   |  |
|---------------------------------|-----------------|--------------------------------------|---|--|
| Wakefield, . . . . .            | July 9, 1891,   | Aug. 15, 1892,                       | -   | Combined gas and electric plant of local company taken in 1894, under decree of court.   |
| Walpole, . . . . .              | Dec. 23, 1886,  | -                                    | Dec. 28, 1896,                                      | Investigating committee appointed in 1901. Proposition tabled in city council, 1897.   |
| Waltham, <sup>1</sup> . . . . . | March 7, 1892,  | June 8, 1892,                        | -   | Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905. |
| Westfield, . . . . .            | March 8, 1897,  | March 1, 1898,                       | -   | Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.  |
| Weston, . . . . .               | -               | -                                    | -   | Investigating committee appointed in 1901.   |
| West Springfield, . . . . .     | Sept. 10, 1895, | { April 6, 1896,<br>April 5, 1897, } | April 1, 1900, }                                    | Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date. Subject indefinitely postponed March 4, 1889.   |
| Weymouth, . . . . .             | -               | -                                    | July 13, 1892,<br>June 27, 1896,<br>March 12, 1900. | -  |
| Whitman, . . . . .              | Dec. 30, 1891,  | -                                    | -   | -  |
| Winchester, . . . . .           | March 6, 1893,  | June 22, 1893,                       | -   | Investigating committee appointed, 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1896.   |
| Woburn, <sup>1</sup> . . . . .  | Dec. 31, 1892,  | { Nov. 14, 1893,<br>Nov. 20, 1905. } | -   | -  |

<sup>1</sup> The votes stated were passed by the city council.



*Propositions considered.*

In the city of *Boston* the following proposition, "*Ordered, that the city of Boston be authorized and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, as amended by chapter 410 of the Acts of the year 1905, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture or distribution of gas and electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants,*"—was on February 8 rejected in the common council by a vote of 44 yeas, 15 nays, two-thirds of all the members of said branch (75) not voting therefor; and in the board of aldermen on December 13 by a vote of 7 yeas, 5 nays, two-thirds of said board not voting therefor.

The city council of *Cambridge*, under date of May 1, adopted the following order: "That a joint special committee . . . consisting of five members of the common council with as many as the board of aldermen may join, be appointed to investigate and consider the advisability of purchasing or leasing and maintaining within the limits of the city of Cambridge one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, as amended by chapter 450 of the Acts of the year 1905." This committee, composed of three aldermen and five councilmen, reported on October 10 "inexpedient," and no further action was taken.

The city council of *Fall River* on January 15 referred the following order to the committee on street lights: "That it is expedient for the city of Fall River to exercise the authority conferred upon cities and towns by chapter 34 of the Revised Laws and all acts in amendment thereof or in addition thereto, and by section 1 of said chapter, relative to the construction, purchasing or leasing and maintaining within the limits of the city of Fall River, of a plant for the manufacture or distribution of electricity and gas for furnishing light for municipal

use, and light, heat and power, except for the operation of electric cars, for the use of its inhabitants. And it is further ordered that the city of Fall River be, and it is hereby, authorized to acquire, in accordance with the provisions of said chapter and of all acts in amendment thereof or in addition thereto, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture or distribution of electricity and gas for furnishing light, heat and power as aforesaid." On November 5 the committee on street lights reported, respecting this order, "That the committee had partially considered the same," and asked that further time be allowed before making a final report. This report was accepted and further time allowed. On December 3 the committee reported that they found it "inexpedient at the present time to take any action, and recommend that the order be referred to next year's committee on street lights," and it was so referred.

At a special meeting in the town of *Groveland* on October 22, under the following article in the warrant, "to see if the town will vote to acquire the equipment of the Haverhill Electric Company in the town of Groveland at private sale, or in accordance with chapter 34 Revised Laws," it was voted: "That the town of Groveland acquire the property of the Haverhill Electric Company in the town of Groveland." The vote was: yes, 92; no, 10. At a special meeting on December 26 it was voted: "That the town of Groveland purchase the equipment of the Haverhill Electric Company in the town of Groveland, under the provisions of chapter 34 of the Revised Laws and amendments thereto." The vote upon this proposition was: yes, 67; no, 11. It was also voted (yes, 67; no, 7): "That the town construct a plant for generating and distributing electricity for the use of its inhabitants for light, heat and power, under the provisions of chapter 34, Revised Laws, and amendments thereto." It was further voted: "That the selectmen send a written request to the Haverhill Electric Company to furnish the town clerk with a detailed statement of its property in the town of Groveland, together with the terms of sale."

The town of *Hopkinton* at a meeting on March 13 voted: "That a committee of five be appointed to inquire into the

advisability, expediency and economy of the town establishing a plant for the manufacture and distribution of electricity, and report with the approximate cost and most suitable location of such a plant at a future town meeting.”

In the board of aldermen in the city of *Lowell* a resolution “in favor of the establishment by the city of Lowell of a plant or plants for the manufacture and distribution of gas and electricity” was referred to a special committee, which at the close of the year had not reported.

At a meeting of the city council of *North Adams* on Oct. 3, 1905,<sup>1</sup> the following resolve was referred to a special committee: “Be it *resolved*, that it is expedient for the city of North Adams to exercise the authority conferred upon cities or towns by chapter 34 of the Revised Laws of Massachusetts and acts amendatory of and additional to the same, in relation to the construction, purchase, leasing or using and maintaining within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use and light, heat and power, for the use of such of its inhabitants as may require and pay for the same, according to the provisions of said chapter.” On November 10 this committee reported: “That it deems it inexpedient for this city at this time to exercise the authority conferred upon cities and towns by chapter 34 of the Revised Laws and acts amendatory of and additional thereto.”

In the town of *Norwood* at a special meeting on April 9 it was voted: “That the town of Norwood be authorized and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain a plant or plants for the manufacture or distribution, or both, of electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants.” The vote was: yes, 154; no, 13. It was also voted (yes, 99; no, 15): “That the town construct a plant for the distribution of electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants; and that for said purposes the town treasurer

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<sup>1</sup> Report received too late for insertion in last annual report.

be authorized, with the approval of the selectmen, to borrow the sum of \$25,000 on notes of the town." These notes were ordered to be payable \$2,500 in 1908 and \$2,500 annually thereafter until all the notes were paid, with interest semi-annually at a rate not exceeding 4 per cent. per annum. It was also voted: "That the town vote and elect by ballot with the use of the voting list a municipal light board consisting of three citizens." At a meeting on April 13, 1905, votes similar to the first two above recited, except as to the authorization to borrow money, were passed by a vote of: yes, 154; no, 19. At a meeting on June 4 a municipal light board was chosen, and the sum of \$450 appropriated for the salaries of the three members of the same.

The town of *Rockport* at the annual meeting on March 6 appointed a committee to consider the following article in the warrant: "To see if the town will appoint a committee to investigate the feasibility of installing a municipal lighting plant."

In the town of *Stoneham* at the annual meeting on March 13 a committee was appointed to consider the advisability of a municipal lighting plant.

The town of *Templeton* at the annual meeting on March 10 voted (yes, 270; no, 35) upon the following question: "Shall the town construct within its limits a plant for the distribution of electricity for furnishing light for municipal use and light, heat or power for the use of its inhabitants?" At a special meeting on May 14, under an article in the warrant "to see if the town will vote to construct within its limits a plant for the distribution of electricity for furnishing light for municipal use and light, heat or power for the use of its inhabitants," the vote was: yes, 157; no, 9. It was also voted to issue notes payable in proportional annual instalments for a term of thirty years to an amount not exceeding \$15,000. At a special meeting on July 25 it was voted to raise the additional sum of \$6,500 for the construction of the electric light plant.

In the town of *Westborough* at a special meeting on July 7 the following proposition was rejected: "That the town of Westborough be authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts and all acts in amendment thereof or in addition thereto, to construct,

purchase or lease and maintain within its limits a plant for the manufacture and distribution of gas or electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants." The vote upon this was : yes, 38 ; no, 120.

In the town of *Whitman* at the annual meeting on March 5 there was an article in the warrant as follows : "To see if the town will purchase and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such inhabitants as may require and pay for the same." This was referred to a committee of nine, who have not yet made a report.

In the city of *Woburn* the following order failed of passage in the city council on October 12 : "Ordered, That the city of Woburn be authorized and hereby is authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars for the use of its inhabitants." The vote was : yes, 6 ; no, 6 ; three members of the council being absent.

#### *Plants in Operation.*

*Belmont.* — The estimates submitted by the manager for the town's fiscal year beginning Jan. 1, 1906, were as follows : —

|  |             |
|--|-------------|
| For the purchase of current, . . . . .                     | \$8,500 00  |
| For general care and management of plant, . . . . .        | 3,500 00    |
| For depreciation fund (5 per cent. on \$36,000), . . . . . | 1,800 00    |
| For interest on bonds, . . . . .                           | 560 00      |
| For sinking fund, . . . . .                                | 280 00      |
|  | <hr/>       |
| Total, . . . . .   | \$14,640 00 |
| Total estimated income, . . . . .                          | 8,000 00    |
|  | <hr/>       |
| Balance, . . . . .   | \$6,640 00  |
| For new construction, . . . . .                            | 1,500 00    |
|  | <hr/>       |
|  | \$8,140 00  |

The appropriations made by the town at the annual meeting on March 12 for account of the electric light department in addition to the income were as follows : —

|                             |                   |
|-----------------------------|-------------------|
| For maintenance, . . . . .  | \$4,000 00        |
| For depreciation, . . . . . | 1,800 00          |
| For sinking fund, . . . . . | 280 00            |
| For interest, . . . . .     | 560 00            |
| For construction, . . . . . | 1,500 00          |
| Total, . . . . .            | <u>\$8,140 00</u> |

The actual operations of the plant for the year 1906, as stated by the manager, and the fixed charges, were as follows: —

|  |                    |
|--|--------------------|
| Operating expenses, including purchase of current, . . . . . | \$12,265 88        |
| Depreciation charges, . . . . .                              | 1,800 00           |
| Sinking fund requirements, . . . . .                         | 280 00             |
| Interest payments, . . . . .                                 | 560 00             |
| A total of . . . . .   | <u>\$14,905 88</u> |
| Income from private consumers, . . . . .                     | 8,108 24           |
| Leaving a balance of . . . . .                               | <u>\$6,797 64</u>  |

*Braintree.* — The estimates submitted by the manager for the town's fiscal year beginning Jan. 1, 1906, were as follows: —

|  |                    |
|--|--------------------|
| For operating expenses, . . . . .                  | \$18,500 00        |
| Interest, . . . . .                                | 1,483 50           |
| Depreciation (5 per cent. on \$128,846), . . . . . | 6,442 34           |
| For payment of notes, . . . . .                    | 5,900 00           |
| For sinking fund requirements, . . . . .           | 430 00             |
| Total, . . . . .                                   | <u>\$32,755 84</u> |
| Estimated income from sales, . . . . .             | 18,000 00          |
|  | <u>\$14,755 84</u> |

Appropriations for account of these estimates were made as follows: —

|   |                    |
|---|--------------------|
| For operation and maintenance, in addition to the receipts, . . . . . | \$500 00           |
| Depreciation charges (3 per cent. on \$129,907), . . . . .            | 3,897 20           |
| Interest charges, . . . . .   | 1,483 50           |
| Note payments, . . . . .  | 5,900 00           |
| Sinking fund requirements, . . . . .                                  | 430 00             |
| Total, . . . . .  | <u>\$12,210 70</u> |
| For new construction, . . . . .                                       | 2,000 00           |
|   | <u>\$14,210 70</u> |

The following, from the statement of the manager, exhibits the operations of the year 1906, with the fixed charges: —

|  |                    |
|--|--------------------|
| Operating expenses, . . . . .            | \$16,513 34        |
| Interest charges, . . . . .              | 1,483 50           |
| Sinking fund requirements, . . . . .     | 430 00             |
| Note payments, . . . . .                 | 5,900 00           |
| Depreciation charges, . . . . .          | 3,897 20           |
| Wiring and jobbing net costs, . . . . .  | 280 63             |
|  | <u>\$28,504 67</u> |
| Income from private consumers, . . . . . | 16,628 34          |
| Balance, . . . . .                       | \$11,876 33        |

On March 19 it was voted "that a committee of seven be appointed by the Chair to thoroughly investigate the business of the entire electric light department, also to consider the question of an electric light commission, and report at some future adjournment of this meeting." On April 16, \$500 was appropriated for the use of this committee, to enable them to hire an expert electrician and accountant; and on June 5, \$608.71 more was appropriated for the same purpose. On June 5 it was voted: "To receive the report of the investigating committee, and that copies of the report, together with the reports of the expert accountant and expert electrician, be printed and circulated to the citizens by the committee, and that the board of selectmen be instructed to issue a warrant for a special town meeting to be held June 25, 1906; said warrant to contain articles to see if the town will accept the act relating to electric light commissioners, also an article to see if the town will elect electric light commissioners." On June 25, while a proposition to elect electric light commissioners was pending, the meeting was adjourned without day. The expense of printing this report (\$250), for which no appropriation was made, and the expenses of the investigating committee are included in the above statement of operating expenses.

*Chicopee.* — On March 19, 1906, the following appropriations were made by the city council on account of the electric light plant, in accordance with the estimates of the manager: —

|   |                    |
|---|--------------------|
| For operating expenses, . . . . .   | \$26,500 00        |
| For jobbing, . . . . .  | 2,600 00           |
| For depreciation fund, . . . . .  | 7,025 00           |
| For interest, . . . . .   | 3,105 00           |
| For note payments, . . . . .  | 6,000 00           |
| For bond payments, . . . . .  | 4,000 00           |
| Total, . . . . .  | <u>\$49,230 00</u> |
| The city further appropriated for electric street lighting the sum of . . . . . | 16,800 00          |
| Making a total of . . . . .   | <u>\$66,030 00</u> |

The assessors, in determining the amount of the tax levy, deducted from this total \$40,500 as the estimated income of the electric light department, leaving the amount to be included in the tax levy \$25,830.

The operations for the year, as stated by the manager, with the fixed charges, were as follows:—

|  |             |
|--|-------------|
| Operating expenses, . . . . .            | \$26,251 65 |
| Interest requirements, . . . . .         | 3,187 50    |
| Note payments, . . . . .                 | 6,000 00    |
| Bond payments, . . . . .                 | 4,000 00    |
| Depreciation charges, . . . . .          | 7,025 00    |
| Loss on jobbing, . . . . .               | 189 74      |
|  | <hr/>       |
| Total, . . . . .                         | \$46,653 89 |
| Income from private consumers, . . . . . | 21,150 63   |
|  | <hr/>       |
| Balance, . . . . .                       | \$25,503 26 |

*Concord.*—The following estimates were submitted by the manager for the year beginning Feb. 1, 1906:—

|   |             |
|---|-------------|
| For maintenance, . . . . .                                | \$16,859 00 |
| For interest, . . . . .                                   | 3,770 00    |
| For depreciation (5 per cent. on \$111,008.20), . . . . . | 5,550 41    |
| For sinking fund, . . . . .                               | 1,980 00    |
|   | <hr/>       |
| Total, . . . . .  | \$28,159 41 |
| Estimated income, . . . . .                               | 16,512 00   |
|   | <hr/>       |
|   | \$11,647 41 |

At the annual meeting it was voted: “That the sum of \$6,000 and the receipts of the electric lighting plant be appropriated for the purpose of operating and maintaining the plant for the payment of interest upon the municipal light bonds and for the contribution to the sinking fund of said loans.” No appropriation was made for depreciation fund. It was further voted: “That the treasurer, with the approval of the municipal light board, for the purpose of paying the overdraft of last year, amounting to \$2,507.13, and bills payable, amounting to \$277.26, and construction for anticipated growth, be authorized to borrow a sum not exceeding \$5,000 by the issue of bonds or notes payable in thirty years from the date of issue, and bearing interest not exceeding 4 per cent. per annum. Any premiums or accrued interest that may be realized from the sale of said bonds or notes shall be applied to pay the overdraft,



etc., above referred to." The following by-law was passed by the town : —

SECTION 1. Whenever any building is newly wired for the purpose of electric light, heat or power, or whenever any change is made in the location or position of wires or electrical appliance in any building, before any electric current shall be turned thereon, such building, wires and appliances shall be inspected by the inspector of wires, and if said wiring and appliances are satisfactorily installed, said inspector shall give a certificate of his approval thereof. No person shall turn any current upon said wires and no person shall use the said wires for the purposes aforesaid until said certificate of approval has been obtained.

SECTION 2. Any person violating any provisions of this by-law shall be subject to the penalty of not exceeding twenty dollars for each offence.

*Danvers.* — The estimates for expenditures and receipts for the year 1906, submitted in compliance with the statute, were as follows : —

|   |             |
|---|-------------|
| For maintenance and operation, . . . . .                      | \$15,500 00 |
| For interest on bonds and notes, . . . . .                    | 1,800 00    |
| For sinking funds, . . . . .                                  | 3,000 00    |
| For depreciation charges (5 per cent. on \$50,000), . . . . . | 2,500 00    |
|   | <hr/>       |
| Total, . . . . .  | \$22,800 00 |
| Estimated income:—  |             |
| Sales to private consumers, . . . . .                         | 14,500 00   |
|   | <hr/>       |
|   | \$8,300 00  |

Pursuant to the foregoing estimates, the town at the annual meeting on April 9 voted to appropriate \$8,647.50, together with receipts from the sale of light and power. For new construction it was voted to appropriate, in addition to any amounts which might be in the depreciation fund, the sum of \$1,740, to be assessed in the year 1906, and \$5,500, "to be raised by town note payable in one year, dated April 1, 1906."

The actual operations, as stated by the manager, with the fixed charges, for the calendar year 1906 were as follows : —

|  |             |
|--|-------------|
| For operating expenses, . . . . .                      | \$19,395 45 |
| Interest, . . . . .                                    | 1,976 00    |
| Sinking fund requirements, . . . . .                   | 3,000 00    |
| Depreciation fund (5 per cent. on \$50,000), . . . . . | 2,500 00    |
|  | <hr/>       |
|  | \$26,871 45 |
| Income from sales to private consumers, . . . . .      | 17,547 29   |
|  | <hr/>       |
| Making the actual expenses over income, . . . . .      | \$9,324 16  |
| Deducting from this the appropriation of . . . . .     | 8,647 50    |
|  | <hr/>       |
| Leaves amount required but not provided, . . . . .     | \$676 66    |

*Hingham.* — The estimates submitted for the fiscal year 1906, in compliance with the statute, were as follows:—

|  |             |
|--|-------------|
| Operating expenses, . . . . .  | \$14,000 00 |
| Depreciation charges (4.4 per cent. <sup>1</sup> on \$34,000), . . . . . | 1,500 00    |
| Interest payments, . . . . .   | 690 00      |
| Note payment, . . . . .  | 1,000 00    |
|  | <hr/>       |
|  | \$17,190 00 |
| Income from private consumers, . . . . .                                 | 9,500 00    |
|  | <hr/>       |
|  | \$7,690 00  |

The appropriations made by the town in addition to the income of the plant were as follows:—

|   |            |
|---|------------|
| For maintenance and operating expenses, . . . . . | \$4,565 93 |
| For interest, . . . . .                           | 690 00     |
| For note payment, . . . . .                       | 1,000 00   |
| For depreciation fund, . . . . .                  | 1,500 00   |
|   | <hr/>      |
| Total, . . . . .                                  | \$7,755 93 |

Of the foregoing amounts, \$733.93 was the unexpended balance of the appropriation made in 1905. It was also voted at the annual meeting on March 12 that the recommendation of the municipal light board for “extension of lines on Hobart Street be adopted, and that \$265 for construction be raised and appropriated for the purpose.” It was further voted: “That the town cause the extension of the domestic and commercial lines of the municipal light system, including Queen Anne Corner; and that \$750 be raised and appropriated for the use of the same, under direction of the municipal light board.”

The actual operations of the plant for the year, as stated by the manager, and the fixed charges, were as follows:—

---

<sup>1</sup> Amount approved by this Board.

|  |             |             |
|--|-------------|-------------|
| Operating expenses, . . . . .                          |             | \$13,921 13 |
| Depreciation fund, . . . . .                           |             | 1,768 61    |
| Interest, . . . . .                                    |             | 690 00      |
| Note payment, . . . . .                                |             | 1,000 00    |
| Jobbing account, . . . . .                             |             | 2,854 77    |
| Total, . . . . .                                       |             | \$20,233 80 |
| Income from private consumers, . . . . .               | \$10,311 96 |             |
| Jobbing account, . . . . .                             | 3,363 33    |             |
| Pole rentals, . . . . .                                | 91 48       |             |
| Making total income of . . . . .                       |             | 13,766 77   |
| Leaving excess of expenditure over income of . . . . . |             | \$6,467 03  |

It was further voted: "That the treasurer be authorized to renew the electric light loan of \$5,000, due Sept. 1, 1906, for the term of seven years, to expire Sept. 1, 1913."

*Holyoke.* — The estimates submitted at the beginning of the fiscal year, pursuant to the statute, were as follows: —

|  |              |
|--|--------------|
| For operating expenses, . . . . .                            | \$196,281 00 |
| Interest charges, . . . . .                                  | 28,185 00    |
| Depreciation charges (5 per cent. on \$1,096,980), . . . . . | 54,849 00    |
| Bond payments, . . . . .                                     | 36,600 00    |
| Total, . . . . .   | \$315,915 00 |
| Income from private consumers, . . . . .                     | 228,000 00   |
| Leaving a balance of . . . . .                               | \$87,915 00  |

The appropriations were made as follows: —

|   |              |
|---|--------------|
| Operating expenses (lighting streets and public buildings), . . . . . | \$49,018 14  |
| Interest payments, . . . . .  | 28,185 50    |
| Bond payments, . . . . .  | 36,600 00    |
| Depreciation charges, . . . . .                                       | 55,196 00    |
| Total, . . . . .  | \$168,999 64 |

The operations for the year, as taken from the statement by the manager, with the fixed charges, were as follows: —

|  |              |
|--|--------------|
| Operating expenses, . . . . .            | \$179,505 40 |
| Interest payments, . . . . .             | 28,185 50    |
| Depreciation fund, . . . . .             | 55,196 00    |
| Bond payments, . . . . .                 | 36,600 00    |
| Total, . . . . .                         | \$299,486 90 |
| Income from private consumers, . . . . . | 254,963 53   |
| Balance, . . . . .                       | \$44,523 37  |

On March 20 the city council adopted the following: "*Ordered, That the manager of the gas and electric department*

be and he is hereby authorized to exchange the 500 kilowatt turbo-generator and take in place thereof one 1,000 kilowatt turbo-generator, paying for same \$15,000, and which amount is hereby appropriated from the depreciation fund of the gas and electric department. In the event that there shall not be a sufficient amount in said depreciation fund to pay for same when due, the city treasurer is hereby authorized to borrow an amount sufficient to pay for said generator and to issue notes of the city to pay for same, said notes to be payable within one or two years, at his discretion, bearing interest at a rate not exceeding 4 per cent. per annum. The said notes to be paid when due out of the receipts or the depreciation fund of the gas and electric department." It was also ordered: "That the manager of the gas and electric plant be and he is hereby authorized to expend from the depreciation fund of said plant such amounts as from time to time may be found necessary for the purpose of renewals (in excess of ordinary repairs), extensions, reconstructions, enlargements and additions." In November public notice was given that "on gas bills due on and after Dec. 1, 1906, the price will be \$1.20 per 1,000 cubic feet, with a discount of 20 cents per thousand."

*Hudson.*—The estimates submitted at the beginning of the year, in compliance with the statute, were as follows:—

|   |                    |
|---|--------------------|
| For maintenance, . . . . .  | \$13,659 39        |
| For interest, . . . . .   | 2,249 50           |
| For depreciation (5 per cent. on \$77,419), . . . . .             | 3,870 99           |
| For note payments, . . . . .                                      | 2,500 00           |
| <b>Total, . . . . .</b>   | <b>\$22,279 88</b> |
| Income from private consumers, . . . . .                          | 16,579 88          |
| <b>Leaving an excess of expenditures over income of . . . . .</b> | <b>\$5,700 00</b>  |
| For new construction, . . . . .                                   | 2,000 00           |
| <b>Making a total of . . . . .</b>                                | <b>\$7,700 00</b>  |

Appropriations were made as follows:—

|                                 |             |
|---------------------------------|-------------|
| For maintenance, . . . . .      | \$13,904 39 |
| For interest, . . . . .         | 2,249 50    |
| For depreciation, . . . . .     | 3,870 99    |
| For note payments, . . . . .    | 2,500 00    |
|                                 | <hr/>       |
|                                 | \$22,524 88 |
| For new construction, . . . . . | 2,945 00    |
|                                 | <hr/>       |
|                                 | \$25,469 88 |

The operations of the year, as stated by the manager, and the fixed charges, were as follows : —

|  |             |             |
|--|-------------|-------------|
| Maintenance account, . . . . .           |             | \$13,537 90 |
| Materials for jobbing account, . . . . . |             | 2,030 60    |
| Depreciation charges, . . . . .          |             | 3,870 99    |
| Interest payments, . . . . .             |             | 1,799 66    |
| Note payments, . . . . .                 |             | 2,500 00    |
|  |             | <hr/>       |
|  |             | \$23,739 15 |
| Sales to private consumers, . . . . .    | \$15,093 96 |             |
| Receipts from jobbing, . . . . .         | 2,052 37    |             |
| Other receipts, . . . . .                | 1,970 73    |             |
|  | <hr/>       | 19,117 06   |
|  |             | <hr/>       |
|  |             | \$4,622 09  |

At the annual meeting on March 5 it was voted that the “town do accept and adopt the provisions of chapter 143 of the Acts of 1898 relative to the town of Hudson furnishing to the town of Stow electricity for light, heat and power.” It was also voted to instruct the municipal light board to “insure the electric light plant for 90 per cent. of its value, and charge the cost of the same to the maintenance of the plant.”

*Hull.* — The estimates submitted under the statute by the manager at the beginning of the year were as follows : —

|   |             |
|---|-------------|
| For operating expenses, . . . . .                       | \$19,427 34 |
| Interest, . . . . .                                     | 4,392 58    |
| Note payment, . . . . .                                 | 1,000 00    |
| Sinking fund requirements, . . . . .                    | 3,770 00    |
| Depreciation fund (5 per cent. on \$154,086), . . . . . | 7,704 33    |
|   | <hr/>       |
| Making a total of . . . . .                             | \$36,294 25 |
| Income from private consumers, . . . . .                | 18,800 00   |
|   | <hr/>       |
|   | \$17,494 25 |

The appropriations made were as follows : —

|   |             |
|---|-------------|
| For interest, . . . . .                                 | \$4,392 58  |
| Note payment, . . . . .                                 | 1,000 00    |
| Sinking fund requirements, . . . . .                    | 3,770 00    |
| Depreciation fund (3 per cent. on \$153,170), . . . . . | 4,595 00    |
| Maintenance, . . . . .                                  | 5,405 00    |
|   | <hr/>       |
| Total, . . . . .  | \$19,162 58 |

The actual operations for the year, as given by the manager, and the fixed charges, are as follows : —

|  |             |                    |
|--|-------------|--------------------|
| Operating expenses, . . . . .              |             | \$19,249 32        |
| Interest payments, . . . . .               |             | 4,392 58           |
| Note payments, . . . . .                   |             | 1,000 00           |
| Sinking fund requirements, . . . . .       |             | 3,770 00           |
| Depreciation charges, . . . . .            |             | 4,595 00           |
|  |             | <u>\$33,006 90</u> |
| From sales to private consumers, . . . . . | \$18,413 38 |                    |
| Meter rents, . . . . .                     | 1,154 95    |                    |
| Other items of income, . . . . .           | 567 13      |                    |
|  |             | <u>20,135 46</u>   |
| Balance, . . . . .                         |             | \$12,871 44        |

*Ipswich.*—The estimates submitted by the manager under the statute prior to the beginning of the year 1906 were as follows:—

|  |                    |
|--|--------------------|
| For maintenance, . . . . .                                 | \$9,000 00         |
| For interest payments, . . . . .                           | 1,600 00           |
| For note payments, . . . . .                               | 500 00             |
| For depreciation fund (5 per cent. on \$36,000), . . . . . | 1,800 00           |
| Making a total of . . . . .                                | <u>\$12,900 00</u> |
| Income from sales to private consumers, . . . . .          | 7,500 00           |
| Making excess of expenditures over income, . . . . .       | \$5,400 00         |

The appropriations were made as follows:—

|   |                   |
|---|-------------------|
| For interest payments, . . . . .  | \$1,620 00        |
| For note payment, . . . . .   | 500 00            |
| For further difference between estimated receipts and expenditures, . . . . . | 3,300 00          |
| Total, . . . . .  | <u>\$5,420 00</u> |

The actual operations, as reported by the manager, and the fixed charges for the year, were as follows:—

|  |                    |
|--|--------------------|
| Maintenance, . . . . .                     | \$10,356 71        |
| Jobbing, . . . . .                         | 2,031 07           |
| Interest payments, . . . . .               | 1,560 00           |
| Note payments, . . . . .                   | 500 00             |
| Depreciation charges, . . . . .            | 1,800 00           |
| Total, . . . . .                           | <u>\$16,247 78</u> |
| From sales to private consumers, . . . . . | \$7,829 63         |
| Sale of power, . . . . .                   | 1,501 05           |
| Jobbing, . . . . .                         | 2,533 31           |
| Other items, . . . . .                     | 106 62             |
| Total income, . . . . .                    | <u>11,970 61</u>   |
| Leaving a balance of . . . . .             | \$4,277 17         |

At the annual meeting the treasurer was authorized, with the approval of the selectmen, to issue notes to the amount of

\$3,000 under authority of section 8, chapter 34, Revised Laws, and acts in amendment thereto, "said notes to bear interest at a rate of 4 per cent. per annum, payable semiannually, said notes to be made payable as follows: one note of \$1,000 to be paid each year from 1930 to 1932 inclusive, the payment, principal and interest thereof, the date and all other matters not provided for by the votes of the town relative to said notes to be determined by said treasurer and selectmen." Voted: "That the proceeds from the sale of said notes may be expended for the extension of the commercial circuit and the street lighting circuit in such parts of the town as are already covered by wires and poles of the plant, and also for the extension beyond the present lines where a guarantee of 8 per cent. is given for such new extension." The unexpended balance of previous appropriations for maintenance, amounting to \$1,201, was authorized for use in the year 1906.

*Mansfield.* — The estimates submitted by the manager at the beginning of the year were as follows: —

|   |                    |
|---|--------------------|
| For maintenance and repairs, . . . . .                        | \$9,000 00         |
| For interest payments, . . . . .                              | 2,000 00           |
| For sinking fund requirements, . . . . .                      | 1,000 00           |
| For depreciation charges (5 per cent. on \$52,000), . . . . . | 2,600 00           |
| Making a total of . . . . .                                   | <u>\$14,600 00</u> |
| Income from private consumers, . . . . .                      | 11,000 00          |
| Leaving a balance of . . . . .                                | <u>\$3,600 00</u>  |

The appropriation for maintenance, in addition to the income from the plant and the provision of \$3,000 for interest and sinking fund requirements, was \$4,000. The statement of the operations for the year, as submitted by the manager, with the fixed charges, is as follows: —

|   |                    |
|---|--------------------|
| Operating expenses, . . . . .                             | \$11,738 09        |
| Interest payments, . . . . .                              | 2,600 00           |
| Sinking fund requirements, . . . . .                      | 1,000 00           |
| Depreciation charges (3 per cent. on \$55,123), . . . . . | 1,622 00           |
| Total, . . . . .  | <u>\$16,960 09</u> |
| Income from private consumers, . . . . .                  | \$9,901 85         |
| Lighting public buildings, . . . . .                      | 414 74             |
| From jobbing, . . . . .                                   | 385 06             |
| Other items, . . . . .                                    | 94 70              |
| Making a total income of . . . . .                        | <u>10,796 35</u>   |
| Leaving a balance of . . . . .                            | <u>\$6,163 74</u>  |

At the annual meeting in March the treasurer was authorized “to issue bonds not to exceed the sum of \$30,000, said bonds to be of the denomination of \$1,000 each, which are to be known as ‘Mansfield Municipal Light Loan, Issue of 1906;’ said bonds shall bear interest at the rate of 4 per cent. per annum, payable semiannually; said bonds shall be numbered from 1 to 30 inclusive, and, beginning with the year 1907, one bond shall be retired each successive year until all the issue shall have been retired . . . said bonds shall be for construction purposes and the extension of the present municipal lighting.”

*Marblehead.* — The estimates submitted by the manager at the beginning of the fiscal year of the town, March 1, were as follows: —

|  |             |
|--|-------------|
| For operating expenses, . . . . .  | \$19,500 00 |
| Sinking fund requirements, . . . . .                                     | 1,000 00    |
| Interest payments, . . . . .   | 2,000 00    |
| Depreciation charges (3½ per cent. <sup>1</sup> on \$125,000), . . . . . | 4,375 00    |
|  | \$26,875 00 |
| Making a total of . . . . .  | \$26,875 00 |
| Income from private consumers, . . . . .                                 | 18,000 00   |
|  | \$8,875 00  |
| Leaving a balance of . . . . .   | \$8,875 00  |

The appropriations were made as follows: —

|  |             |
|--|-------------|
| For operating expenses, . . . . .        | \$19,500 00 |
| For sinking fund requirements, . . . . . | 1,000 00    |
| For interest payments, . . . . .         | 2,000 00    |
| For depreciation charges, . . . . .      | 4,375 00    |
|  | \$26,875 00 |
| Making a total of . . . . .              | \$26,875 00 |

At a meeting of the municipal light board on February 19 it was voted to make the following prices, to take effect March 1: for incandescent lighting to yearly consumers, 15 cents per kilowatt hour, with a discount of 20 per cent. on bills paid on or before the 15th of each month, but no bill with a discount off shall be less than 50 cents per month. For incandescent lighting to transient or summer users, 20 cents per kilowatt hour to those using less than \$5 per month, and 15 cents per kilowatt hour to those using in excess of \$5 per month, with

<sup>1</sup> This amount approved by this Board.



a discount of 20 per cent. on all bills paid on or before the 15th of each month. For enclosed arc lighting, 15 cents per kilowatt hour, and a discount of  $33\frac{1}{3}$  per cent. on bills paid on or before the 15th of each month. Meter rentals to yearly customers, 10 cents per month. A meter charge of \$1 for the season to be made to transient or summer users of light.

*Merrimac.* — The estimates submitted to the town at the beginning of the fiscal year of the town, February 1, were as follows: —

|  |            |
|--|------------|
| For operating expenses, maintenance and repairs, . . . . .                 | \$3,371 93 |
| For interest on bonds, . . . . .   | 410 00     |
| For bond payment, . . . . .  | 500 00     |
| For depreciation charges (4 per cent. <sup>1</sup> on \$15,000), . . . . . | 600 00     |
| For preceding year's loss, . . . . .                                       | 478 57     |
|  | <hr/>      |
| Making a total of . . . . .  | \$5,360 50 |
| Estimated income from private consumers, . . . . .                         | 2,800 00   |
|  | <hr/>      |
| Leaving balance of . . . . .   | \$2,560 50 |

The appropriations made by the town, in addition to the income from private consumers, were as follows: —

|   |            |
|---|------------|
| For bond payment, . . . . .             | \$500 00   |
| For interest, . . . . .                 | 410 00     |
| For account of street lights, . . . . . | 1,750 00   |
|   | <hr/>      |
| Total, . . . . .                        | \$2,660 00 |

*Middleborough.* — The estimates submitted by the manager at the beginning of the year were as follows: —

|  |             |
|--|-------------|
| For commissioners' salaries, . . . . .             | \$150 00    |
| For suburban lighting, . . . . .                   | 450 00      |
| Steam engine repairs, . . . . .                    | 325 00      |
| Depreciation (5 per cent. on \$105,806), . . . . . | 5,290 30    |
| Other operating expenses, . . . . .                | 14,000 00   |
| Note payments, . . . . .                           | 6,500 00    |
| Bond payment, . . . . .                            | 2,000 00    |
| Interest, . . . . .                                | 2,709 22    |
|  | <hr/>       |
| Total, . . . . .                                   | \$31,424 52 |
| Estimated income from private consumers, . . . . . | 15,000 00   |
|  | <hr/>       |
| Leaving a balance of . . . . .                     | \$16,424 52 |
| New construction, . . . . .                        | 3,000 00    |

<sup>1</sup> Amount approved by this Board.

## Appropriations were made as follows : —

|   |             |
|---|-------------|
| For interest, . . . . .                             | \$2,709 22  |
| Bond payment, . . . . .                             | 2,000 00    |
| Note payment, . . . . .                             | 6,500 00    |
| Operating expenses in addition to income, . . . . . | 1,795 32    |
|   | <hr/>       |
| Total, . . . . .                                    | \$13,004 54 |

No appropriation was made for depreciation.

The statement of operations, as submitted by the manager, and the fixed charges, were as follows : —

|   |             |
|---|-------------|
| Operating expenses, . . . . .                           | \$14,459 64 |
| Interest charges, . . . . .                             | 2,823 58    |
| Depreciation fund (3 per cent. on \$117,231), . . . . . | 3,516 94    |
|   | <hr/>       |
| Total, . . . . .  | \$20,800 16 |
| Income from gas and electricity, . . . . .              | 14,303 45   |
|   | <hr/>       |
| Leaving a balance of . . . . .                          | \$6,496 71  |
| Bond payment, . . . . .                                 | 2,000 00    |
| Notes, . . . . .  | 6,500 00    |
|   | <hr/>       |
|   | \$14,996 71 |

The committee on lighting plant, which was appointed in 1905, submitted a report on March 28 which was then recommended on April 23. Upon further consideration of this report the town voted not to accept it and postponed its further consideration until May 23. At a meeting on May 23 it was voted : “ That a committee of three persons be chosen at this meeting, to be named by the moderator, and that they be authorized and empowered to employ an electrical engineer or other competent person, not a citizen of Middleborough, who shall examine and make a correct inventory of the entire plant, buildings, machinery, fixtures and all other appliances or property, not including the real estate or water power, the same being the belongings of the Middleborough Gas and Electric Plant ; the person so employed to make an estimate, to be submitted in writing to the town at an adjournment of this meeting, as to what the plant so inventoried can be produced for in money at the present time. Also, that this committee be authorized to employ an expert accountant, not a citizen of Middleborough, who shall make a careful examination of the books and vouchers

of the Middleborough Gas and Electric Light Plant, and report thereon as follows: the method of keeping the accounts from the outset in 1894 to the present time, whether by double entry or otherwise, and whether a correct and intelligible trial balance could have been or can now be taken from the ledger; by whom the purchases of supplies for the general transaction of business for the past nine years have been made and the names of the business houses from which purchases have been made; whether the bank account has stood and now stands in the names of the commissioners or in the name of the manager, the amount of cash on hand, the amount on hand of bills payable and bills receivable, and a list of all delinquent users of gas and electricity and the amount due from them, both of this date, May 23, and of the date of examination. All inequalities, if any, in charging of customers for gas and electric lighting due to the gas or light being metered in one case and not in another or to any other cause or causes, all evidence, if any, of the selling of electric light for stated sums for stated periods, and all information possible concerning the method of charging for gas lighting. This report to be made in writing, and submitted to the town at an adjournment of this meeting." The same persons who served on the committee of 1905 were appointed under this vote. On June 13, certain preliminary reports having been previously made, the report of the committee was finally accepted. It contained the following recommendations: "As to the gas plant, that for the present a meter be installed for keeping record of all gas made and passing through the pipes; that all gas used by consumers be metered, and that the contract system be abandoned. That the following repairs and changes and additions be made at the electric plant; the installing of two gas engines, together amounting to 225 horse-power, in addition to the Westinghouse engine already installed; also, a 300 horse-power producer gas plant; also a 150 kilowatt three-phase generator; also, an improved switch-board of sufficient capacity to provide for the station when it has reached its maximum growth. The appropriation of not to exceed \$20,000, such part thereof only to be used as may be necessary for carrying the above recommendations into effect. That the contract system be abandoned as to electric

light; that the practice of inside wiring and the furnishing of stock for that purpose be also abandoned; that a day service be used for the sale of power as soon as practicable; that a committee of three be appointed by the moderator, to whom shall be intrusted the carrying out of the above recommendations; and that the general manager of the plant be a member of the committee *ex officio*."

It was further voted: "That, to supply the funds to pay for the repairs and changes to be made in the gas and electric plant, the treasurer of the town, with the approval of the selectmen, be authorized to issue four notes of \$5,000 each, at a rate of interest not to exceed 4 per cent., payable as follows, and to be called additional electric light loan: one note due Nov. 1, 1924, one due Nov. 1, 1925, one due Nov. 1, 1926, one due Nov. 1, 1927." It was further voted to appropriate \$1,000 for electric light construction.

*Millers Falls.* — The Millers Falls Water Supply District in the towns of Montague and Erving is engaged in the business of making and selling electricity for light, heat and power, under authority of chapter 221 of the Acts of the year 1903, under which the district has all the rights and privileges and is subject to all the duties, restrictions and liabilities of the towns authorized to manufacture or distribute electricity. To provide funds for the construction of the plant, bonds for \$10,000 were issued on Aug. 1, 1903, payable Aug. 1, 1933; and for the further sum of \$5,000 on May 2, 1904, payable May 2, 1934; both loans bear interest at 4 per cent. per annum. The district began to operate the plant Dec. 25, 1903, and to supply private consumers on Jan. 15, 1904. The estimates submitted by the manager for the fiscal year, beginning May 1, 1906, were as follows: —

|                             |            |
|-----------------------------|------------|
| For interest, . . . . .     | \$600 00   |
| For sinking fund, . . . . . | 400 00     |
| For maintenance, . . . . .  | 1,000 00   |
| For depreciation, . . . . . | 677 92     |
| Total, . . . . .            | \$2,677 92 |

The appropriations were made for the same amounts.

*North Attleborough.* — The following estimates were submitted for the town's fiscal year, beginning February 1: —

|   |                    |
|---|--------------------|
| For maintenance, . . . . .                              | \$11,500 00        |
| For depreciation fund (5 per cent. \$89,580), . . . . . | 4,479 00           |
| For sinking fund requirements, . . . . .                | 1,000 00           |
| Interest on bonds, . . . . .                            | 2,000 00           |
| Interest on notes, . . . . .                            | 487 71             |
| Note payment, . . . . .                                 | 695 00             |
| <b>Total, . . . . .</b>                                 | <b>\$20,131 71</b> |
| For income from private consumers, . . . . .            | 13,830 00          |
| <b>Leaving a balance of . . . . .</b>                   | <b>\$6,301 71</b>  |
| For new construction, . . . . .                         | 2,300 00           |
| <b>Total, . . . . .</b>                                 | <b>\$8,601 71</b>  |

In addition to \$2,336.03, unexpended balance of previous appropriations, the following appropriation was made:—

|  |            |
|--|------------|
| For operating expenses, interest, sinking fund, and note payments, . . . . . | \$6,000 00 |
|--|------------|

No appropriation was made for the depreciation fund, but the assessors, in compliance with the act of 1906, included in the tax levy for this purpose \$2,688 as 3 per cent. on the total cost of the plant.

At the annual meeting in March the municipal light board was instructed “to provide the necessary equipment for supplying power and additional light from its municipal electric light plant for commercial use.” It was further voted: “That the town raise and appropriate not exceeding \$35,000 for that purpose, and that the town treasurer borrow so much of said sum as may be needed on notes of the town, \$100 to be due and payable in one year from date of issue, and \$2,000 each succeeding year until the entire amount is paid off.” Notes for this amount were executed under date of May 1, 1906, and sold on September 1 for \$35,100.

*Peabody.*—The estimates for the financial year, beginning Jan. 16, 1906, submitted in compliance with the statute, were as follows:—

|  |                    |
|--|--------------------|
| For operating expenses, . . . . .                          | \$27,500 00        |
| For interest, . . . . .                                    | 1,600 00           |
| Sinking fund requirements, . . . . .                       | 800 00             |
| Depreciation charges (5 per cent. on \$112,867), . . . . . | 5,643 38           |
| <b>Total, . . . . .</b>                                    | <b>\$35,543 38</b> |
| Income from private consumers, . . . . .                   | 18,500 00          |
| <b>Balance, . . . . .</b>                                  | <b>\$17,043 38</b> |

The following appropriations were made, in addition to receipts from the business : —

|                                      |                    |
|--------------------------------------|--------------------|
| Interest charges, . . . . .          | \$1,600 00         |
| Sinking fund requirements, . . . . . | 800 00             |
| Depreciation fund, . . . . .         | 5,643 38           |
| Operating expenses, . . . . .        | 9,240 00           |
| <b>Total, . . . . .</b>              | <b>\$17,283 38</b> |

*Reading.*— The following estimates were submitted under the statute for the fiscal year 1906 : —

|   |                    |
|---|--------------------|
| Operating expenses, . . . . .                             | \$13,000 00        |
| Interest, . . . . .                                       | 1,632 00           |
| Note payments, . . . . .                                  | 2,800 00           |
| Bond payments, . . . . .                                  | 2,000 00           |
| Depreciation charges (3 per cent. on \$88,300), . . . . . | 2,650 00           |
| <b>Total, . . . . .</b>                                   | <b>\$22,082 00</b> |
| Income from private consumers, . . . . .                  | 13,000 00          |
| <b>Balance, . . . . .</b>                                 | <b>\$9,082 00</b>  |

The above-mentioned provision for depreciation, although less than 5 per cent., received the approval of this Board. The appropriations were made as follows : —

|  |            |
|--|------------|
| For maintenance and operation, including interest and depreciation requirements, note and bond payments, . . . . . | \$9,082 00 |
|--|------------|

in addition to \$225 for salaries of the municipal light board and an unexpended balance of \$1,430.20 from the previous year's appropriation. The operations for the year, as reported by the chairman of the municipal light board, together with the fixed charges, were as follows : —

|  |                    |
|--|--------------------|
| For operating expenses, . . . . .        | \$15,056 19        |
| Interest payments, . . . . .             | 1,604 00           |
| Note payment, . . . . .                  | 2,800 00           |
| Bond payments, . . . . .                 | 2,000 00           |
| Depreciation fund, . . . . .             | 2,650 00           |
|  | \$24,110 19        |
| Income from private consumers, . . . . . | 13,936 66          |
| <b>A balance of . . . . .</b>            | <b>\$10,173 53</b> |

At the annual meeting in March the town voted to indefinitely postpone a proposition to accept the provisions of chapter 405 of the Acts of 1903, authorizing the election of a board of

public works, to have control of its water works, public lighting and highways.

*Taunton.* — The estimates submitted by the manager for the fiscal year, ending Nov. 30, 1906, were as follows: —

|  |                    |
|--|--------------------|
| For maintenance and repairs, . . . . .                         | \$41,000 00        |
| For interest, . . . . .  | 11,922 50          |
| For sinking fund requirements, . . . . .                       | 4,000 00           |
| For depreciation charges (5 per cent. on \$334,755), . . . . . | 16,737 75          |
|  | <u>\$73,660 25</u> |
| Income from private consumers, . . . . .                       | 45,500 00          |
| Balance, . . . . .   | \$28,160 25        |

The only appropriation, besides those for interest and sinking fund charges, made for the benefit of the electric light department, was the one "for lighting streets and the erection of new street lights other than electric lights," \$8,000. The amount of the unexpended balance of the electric lighting maintenance account remaining at the close of the fiscal year of 1905, and transferred to the municipal lighting depreciation fund, was \$15,739.88. The current operations for the year, as reported by the manager, with the fixed charges were as follows: —

|   |                    |
|---|--------------------|
| Operating expenses, . . . . .                     | \$40,834 24        |
| Interest charges, . . . . .                       | 11,922 50          |
| Sinking fund requirements, . . . . .              | 4,000 00           |
| Depreciation charges, . . . . .                   | 16,737 75          |
| Total, . . . . .                                  | <u>\$73,494 49</u> |
| Income from sales to private consumers, . . . . . | \$53,251 81        |
| Income from sales to public buildings, . . . . .  | 1,831 78           |
| Income from sales of materials, . . . . .         | 176 29             |
|   | <u>55,259 88</u>   |
| Balance, . . . . .                                | \$18,234 61        |

*Wakefield.* — The estimates submitted for the town's fiscal year, beginning February 1, were as follows: —

|  |                    |
|--|--------------------|
| For operating expenses, . . . . .                              | \$38,810 13        |
| Interest charges, . . . . .                                    | 6,482 00           |
| Bond payments, . . . . .                                       | 7,550 00           |
| Depreciation charges (3 per cent. on cost of plant), . . . . . | 5,799 00           |
| Total, . . . . .   | <u>\$58,641 13</u> |
| Income from private consumers, . . . . .                       | 38,644 82          |
| Balance, . . . . .   | \$19,996 31        |
| For new construction, . . . . .                                | 2,000 00           |

<sup>1</sup> Amount approved by this Board.

The following appropriations were made:—

|  |             |
|--|-------------|
| For operating expenses, including income from plant. | \$39,908 00 |
| For interest, . . . . .                              | 6,167 50    |
| For depreciation, . . . . .                          | 5,799 00    |
| For bond payments, . . . . .                         | 7,550 00    |
|  | <hr/>       |
|  | \$59,424 50 |
| For new construction, . . . . .                      | 13,439 55   |
|  | <hr/>       |
|  | \$72,864 05 |

*Wellesley.*—The estimates submitted in respect to the town Plant for the fiscal year were as follows:—

|                                 |             |
|---------------------------------|-------------|
| Operating expenses, . . . . .   | \$6,500 00  |
| Interest, . . . . .             | 1,000 00    |
| Depreciation charges, . . . . . | 1,000 00    |
| Bond payments, . . . . .        | 3,000 00    |
|                                 | <hr/>       |
| Total, . . . . .                | \$11,500 00 |

The appropriations were made as follows:—

|  |             |
|--|-------------|
| For operation and maintenance, . . . . . | \$7,500 00  |
| For depreciation charges, . . . . .      | 1,000 00    |
| For bond payments, . . . . .             | 3,000 00    |
|  | <hr/>       |
|  | \$11,500 00 |

At the annual meeting on April 2 it was voted: “That the sum of \$6,000 be appropriated for repairing the electric light system, this amount to be added to the appropriation of \$32,000 made at the last annual meeting.”

The operations for the year, as reported by the manager, and the fixed charges are as follows:—

|  |             |
|--|-------------|
| Operating expenses, . . . . .            | \$19,901 39 |
| Interest charges, . . . . .              | 780 00      |
| Depreciation charges, . . . . .          | 1,000 00    |
|  | <hr/>       |
| Income from private consumers, . . . . . | \$14,161 27 |
| Other items of income, . . . . .         | 113 64      |
|  | <hr/>       |
|  | 14,274 91   |
|  | <hr/>       |
| A balance of . . . . .                   | \$7,406 48  |

*Westfield.*—The estimates for the town’s fiscal year, beginning January 21, as submitted, were as follows:—



|  |             |
|--|-------------|
| For operating expenses, electric department, . . . . . | \$13,500 00 |
| For operating expenses, gas department, . . . . .      | 24,000 00   |
| For interest, . . . . .                                | 3,360 00    |
| Depreciation charges, . . . . .                        | 9,581 76    |
| Bond payments, . . . . .                               | 4,000 00    |
|  | <hr/>       |
|  | \$54,441 76 |
| Income from private consumers, . . . . .               | 44,241 76   |
|  | <hr/>       |
| Balance, . . . . .                                     | \$10,200 00 |
| For electric power plant, . . . . .                    | 3,000 00    |
|  | <hr/>       |
|  | \$13,200 00 |

The appropriations in addition to the income were:—

|                                     |             |
|-------------------------------------|-------------|
| For gas and street lamps, . . . . . | \$13,200 00 |
|-------------------------------------|-------------|

#### MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1906; the population of each, according to the census of 1905; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand raised by taxation. The towns of Belmont, Hingham and Wellesley have only distributing plants, and buy their electricity, the first named from the Cambridge Electric Light Company, the second from the Weymouth Light and Power Company, and the last from the Edison Electric Illuminating Company of Boston.

| MUNICIPALITY.                 | Population | Year of Beginning.           | Kind of Supply.                     | Investment.  | Valuation of Estates. | Tax Rate. |
|-------------------------------|------------|------------------------------|-------------------------------------|--------------|-----------------------|-----------|
| Belmont, . . . . .            | 4,360      | 1898, . . . . .              | Electric lighting, . . . . .        | \$37,448 00  | \$5,722,165           | \$18 00   |
| Braintree, . . . . .          | 6,879      | For streets, 1892, . . . . . | Electric lighting, . . . . .        | 134,516 00   | 5,039,666             | 22 40     |
| Chicopee, . . . . .           | 20,191     | Commercial, 1894, . . . . .  | Electric lighting, . . . . .        | 153,193 00   | 10,297,190            | 19 30     |
| Concord, . . . . .            | 5,421      | 1896, . . . . .              | Electric lighting, . . . . .        | 116,402 00   | 5,679,325             | 15 70     |
| Danvers, . . . . .            | 9,063      | 1900, . . . . .              | Electric lighting, . . . . .        | 84,647 00    | 5,341,280             | 18 00     |
| Hingham, . . . . .            | 4,819      | For streets, 1889, . . . . . | Electric lighting, . . . . .        | 35,749 00    | 4,509,735             | 17 70     |
| Holyoke, . . . . .            | 49,934     | Commercial, 1896, . . . . .  | Gas and electricity, . . . . .      | 1,114,183 00 | 41,723,460            | 17 00     |
| Hudson, . . . . .             | 6,217      | 1902, . . . . .              | Electric lighting, . . . . .        | 81,373 00    | 3,249,856             | 21 70     |
| Hull, . . . . .               | 2,060      | 1897, . . . . .              | Electric lighting, . . . . .        | 160,308 00   | 4,755,685             | 19 50     |
| Ipswich, . . . . .            | 5,205      | 1894, . . . . .              | Electric lighting, . . . . .        | 41,879 00    | 3,837,936             | 13 00     |
| Mansfield, . . . . .          | 4,245      | 1903, . . . . .              | Electric lighting, . . . . .        | 82,942 00    | 2,537,293             | 22 00     |
| Marblehead, . . . . .         | 7,209      | 1904, . . . . .              | Electric lighting, . . . . .        | 126,283 00   | 7,337,790             | 17 00     |
| Merrimac, . . . . .           | 1,884      | 1895, . . . . .              | Electric lighting, . . . . .        | 12,262 00    | 1,208,685             | 20 00     |
| Middleborough, . . . . .      | 6,888      | 1904, . . . . .              | Gas and electricity, . . . . .      | 127,768 00   | 4,297,361             | 21 90     |
| Millers Falls, . . . . .      | 1,389      | 1893, . . . . .              | Electric lighting, . . . . .        | 15,295 00    | 680,000               | 4 00      |
| North Attleborough, . . . . . | 7,878      | 1904, . . . . .              | Electric lighting, . . . . .        | 90,045 00    | 4,931,033             | 22 00     |
| Peabody, . . . . .            | 13,998     | For streets, 1892, . . . . . | Electric lighting, . . . . .        | 113,108 00   | 9,029,000             | 22 00     |
| Reading, . . . . .            | 5,682      | Commercial, 1893, . . . . .  | Electric lighting, . . . . .        | 91,205 00    | 4,818,545             | 20 00     |
| Taunton, . . . . .            | 30,967     | 1895, . . . . .              | Electric lighting, . . . . .        | 338,695 00   | 21,744,671            | 20 20     |
| Wakefield, . . . . .          | 10,268     | 1897, . . . . .              | Gas and electricity, . . . . .      | 234,136 00   | 8,291,289             | 19 60     |
| Wellesley, . . . . .          | 6,189      | 1894, . . . . .              | Electric street lighting, . . . . . | 58,138 00    | 11,924,139            | 11 00     |
| Westfield, . . . . .          | 13,611     | 1892, . . . . .              | Gas and electricity, . . . . .      | 186,725 00   | 8,791,527             | 18 00     |
| Westfield, . . . . .          | 13,611     | 1899, . . . . .              | Gas and electricity, . . . . .      | 186,725 00   | 8,791,527             | 18 00     |

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years : —

## ELECTRICITY.

|  | YEAR ENDING JUNE 30.     |                         |
|--|--------------------------|-------------------------|
|  | 1905.                    | 1906.                   |
| <b>INCOME:—</b>  |                          |                         |
| From sale of commercial arc lights, . . . . .                      | \$12,413 74 <sup>1</sup> | \$9,977 57 <sup>1</sup> |
| sale of commercial incandescent lights, . . . . .                  | 8,703 07 <sup>1</sup>    | 8,456 13 <sup>1</sup>   |
| sale of domestic incandescent lights, . . . . .                    | 128,308 47 <sup>2</sup>  | 174,673 80 <sup>2</sup> |
| sale of electric power, . . . . .                                  | 92,564 53 <sup>2</sup>   | 105,322 91 <sup>2</sup> |
| rent of meters, . . . . .  | 36,311 21                | 65,554 02               |
| rent of fixtures, . . . . .  | 2,786 70                 | 2,888 95                |
| other sources, . . . . .   | 1,001 67                 | 786 01                  |
| . . . . .  | 5,099 73                 | 6,371 94                |
| <b>Total, . . . . .</b>  | <b>\$287,189 12</b>      | <b>\$374,031 33</b>     |
| <b>EXPENSES:—</b>  |                          |                         |
| Coal, . . . . .  | \$133,324 85             | \$156,726 81            |
| Oil and waste, . . . . .   | 5,151 22                 | 5,690 67                |
| Water, . . . . .   | 2,118 69                 | 2,082 23                |
| Wages at station, . . . . .  | 72,265 66                | 77,268 50               |
| Repairs of real estate, . . . . .                                  | 3,710 50                 | 3,328 63                |
| Repairs of steam plant, . . . . .                                  | 13,316 45                | 13,707 07               |
| Repairs of electric plant, . . . . .                               | 3,325 01                 | 7,535 22                |
| Station tools and appliances, . . . . .                            | 1,119 12                 | 1,694 96                |
| Wages for care of lights, etc., . . . . .                          | 22,685 74                | 23,827 70               |
| Repairs of lines and lamps, . . . . .                              | 31,568 69                | 31,893 39               |
| Carbons, . . . . .   | 4,694 14                 | 4,195 36                |
| Incandescent lamps, . . . . .                                      | 4,846 34                 | 5,364 40                |
| Globes, . . . . .  | 1,189 55                 | 1,154 92                |
| Distribution tools and appliances, . . . . .                       | 7,228 05                 | 8,827 07                |
| General salaries, . . . . .  | 25,351 12                | 25,970 12               |
| Salaries of municipal light board, . . . . .                       | 1,817 49                 | 1,892 50                |
| Committee expenses, . . . . .                                      | 101 70                   | 388 52                  |
| Auditor's fees, . . . . .  | 22 32                    | —                       |
| General office expenses, . . . . .                                 | 7,909 77                 | 8,860 31                |
| Rents, . . . . .   | 230 04                   | 247 52                  |
| Insurance, . . . . .   | 8,387 13                 | 8,720 69                |
| Law expenses, . . . . .  | 138 13                   | 525 45                  |
| Claims, . . . . .  | 305 98                   | —                       |
| Bad debts, . . . . .   | 1,150 44                 | 355 86                  |
| Incidentals, . . . . .   | 61 58                    | 18 23                   |
| <b>Total, . . . . .</b>  | <b>\$352,019 71</b>      | <b>\$390,276 13</b>     |
| Leaving an apparent loss in operating account of . . . . .         | \$64,830 59              | \$16,244 80             |
| To which is to be added the following:—                            |                          |                         |
| Interest on notes and bonds, . . . . .                             | 62,982 88                | 63,808 58               |
| Depreciation, . . . . .  | 93,552 21                | 105,378 42              |
| Losses on other items, . . . . .                                   | 1,016 45                 | 647 14                  |
| Leaving, as the expenditures for town and city lighting, . . . . . | \$222,382 13             | \$186,078 94            |
| Less gains on jobbing, . . . . .                                   | 1,987 97                 | 2,174 21                |
|  | <b>\$220,394 16</b>      | <b>\$183,904 73</b>     |

<sup>1</sup> By contract.<sup>2</sup> By meter.

## GAS.

|   | YEAR ENDING JUNE 30. |                     |
|---|----------------------|---------------------|
|   | 1905.                | 1906.               |
| <b>INCOME:—</b>   |                      |                     |
| For gas sold by meter, . . . . .  | \$182,286 74         | \$204,970 55        |
| From sales of coke, . . . . .   | 16,114 79            | 16,999 66           |
| sales of tar, . . . . .   | 3,288 37             | 4,440 33            |
| rent of meters, . . . . .   | 150 50               | 14 50               |
| <b>Total, . . . . .</b>   | <b>\$201,790 40</b>  | <b>\$226,425 04</b> |
| <b>EXPENSES:—</b>   |                      |                     |
| Coal, . . . . .   | \$61,202 60          | \$63,006 43         |
| Gas oil, . . . . .  | 11,844 97            | 12,255 25           |
| Purifying materials, . . . . .  | 1,329 31             | 1,890 95            |
| Water, . . . . .  | 307 96               | 367 18              |
| Wages at works, . . . . .   | 28,613 18            | 31,507 59           |
| Repairs and maintenance at works, . . . . .                                 | 12,439 66            | 9,160 32            |
| Tools, apparatus and machinery, . . . . .                                   | 1,199 17             | 1,927 26            |
| Wages of meter takers, clerical labor in distribution department, . . . . . | 3,256 91             | 3,948 53            |
| Repairs, renewals and maintenance of mains and services, . . . . .          | 2,527 96             | 3,162 10            |
| Distribution tools, etc., . . . . .   | 806 23               | 1,638 61            |
| Repairs and renewals of meters, . . . . .                                   | 3,191 17             | 2,442 72            |
| General salaries, . . . . .   | 8,062 44             | 8,524 76            |
| Auditor's fees, . . . . .   | 25 18                | —                   |
| Salaries of municipal light board, . . . . .                                | 200 00               | 200 00              |
| Committee expenses, . . . . .   | —                    | 136 66              |
| General office expenses, . . . . .  | 2,567 76             | 2,958 22            |
| Insurance, . . . . .  | 1,030 54             | 1,228 00            |
| Law expenses, . . . . .   | —                    | 375 23              |
| Bad debts, . . . . .  | 148 64               | 186 62              |
| Incidentals, . . . . .  | 75 55                | —                   |
| <b>Total, . . . . .</b>   | <b>\$138,829 25</b>  | <b>\$144,406 43</b> |
| Leaving an apparent profit on their gas business of . . . . .               | \$62,961 15          | \$82,018 61         |
| <b>From which is to be deducted:—</b>                                       |                      |                     |
| Interest on bonds and notes, . . . . .                                      | \$20,917 35          | \$22,387 86         |
| Depreciation, . . . . .   | 33,288 26            | 41,586 53           |
| Losses on jobbing, . . . . .  | \$30 69              | 324 80              |
| Losses on other items, . . . . .  | 551 98               | 228 78              |
| <b>Making a total of . . . . .</b>  | <b>\$55,688 28</b>   | <b>\$64,527 97</b>  |
| The difference between these sums, . . . . .                                | \$55,688 28          | \$64,527 97         |
| And the gross profit, . . . . .   | 62,961 15            | 82,018 61           |
| <b>Leaves net gains of . . . . .</b>  | <b>\$7,272 87</b>    | <b>\$17,490 64</b>  |

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts : —

|   | YEAR ENDING JUNE 30. |                |
|---|----------------------|----------------|
|   | 1905.                | 1906.          |
| <b>ASSETS:—</b>                             |                      |                |
| <b>Electric:—</b>                           |                      |                |
| Real estate, . . . . .                      | \$221,978 27         | \$226,873 14   |
| Steam plant, . . . . .                      | 388,430 31           | 397,943 18     |
| Electric plant, . . . . .                   | 325,866 68           | 323,272 61     |
| Electric lines, . . . . .                   | 408,989 26           | 433,835 40     |
| Other plant items, . . . . .                | 273,353 71           | 297,038 11     |
| Materials, . . . . .                        | 53,994 70            | 72,391 29      |
| <b>Gas:—</b>                                |                      |                |
| Real estate, . . . . .                      | 356,449 91           | 348,922 28     |
| Machinery, . . . . .                        | 141,785 30           | 194,765 48     |
| Street mains, . . . . .                     | 207,648 14           | 227,029 99     |
| Gas meters, . . . . .                       | 66,070 03            | 72,927 98      |
| Materials, . . . . .                        | 23,193 88            | 28,072 29      |
| General cash (or town treasury), . . . . .  | 439,641 78           | 246,561 20     |
| Depreciation cash, . . . . .                | —                    | 73,436 21      |
| Due for electric light and power, . . . . . | 49,072 74            | 59,317 75      |
| Due for gas, . . . . .                      | 20,075 76            | 22,253 66      |
| Other accounts due, . . . . .               | 12,331 56            | 13,893 06      |
| Sinking funds, . . . . .                    | 145,747 96           | 158,668 78     |
| Deficit, . . . . .                          | 353,743 24           | 448,929 18     |
|   | \$3,488,373 23       | \$3,646,131 59 |
| <b>LIABILITIES:—</b>                        |                      |                |
| Appropriations for construction, . . . . .  | \$462,238 31         | \$501,910 33   |
| for extraordinary repairs, . . . . .        | 5,720 10             | 8,853 66       |
| for bond payments, . . . . .                | 223,200 00           | 281,300 00     |
| for note payments, . . . . .                | 140,620 00           | 168,615 00     |
| for sinking funds, . . . . .                | 120,854 33           | 136,864 33     |
| Overdrafts, . . . . .                       | 144,532 60           | 150,780 53     |
| Bonds outstanding, . . . . .                | 2,024,800 00         | 2,044,200 00   |
| Notes payable, . . . . .                    | 228,832 00           | 211,637 00     |
| Unpaid bills, . . . . .                     | 39,433 86            | 42,592 46      |
| Deposits, . . . . .                         | 2,118 75             | 2,512 50       |
| Interest due and not paid, . . . . .        | 597 50               | 640 00         |
| Interest accrued but not due, . . . . .     | 13,042 91            | 13,842 91      |
| Other amounts due, . . . . .                | 82,382 87            | 82,382 87      |
|   | \$3,488,373 23       | \$3,646,131 59 |

The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1906 :—

| MUNICIPALITY.                 | Number of Boilers. | Total Rated Horse-power. | Number of Engines. | Total Rated Horse-power. | Number of Dynamos. | Kilowatt Capacity. | ARC CAPACITY.    |                       | INCANDESCENT CAPACITY. |                       |
|-------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|------------------|-----------------------|------------------------|-----------------------|
|                               |                    |                          |                    |                          |                    |                    | Number of Lamps. | Nominal Candle-power. | Number of Lamps.       | Nominal Candle-power. |
| Belmont, . . . . .            | —                  | —                        | —                  | —                        | —                  | —                  | —                | —                     | —                      | —                     |
| Braintree, . . . . .          | 3                  | 375                      | 3                  | 625                      | 4                  | 530                | —                | 10,000                | 16                     | 16                    |
| Chicopee, . . . . .           | 4                  | 540                      | 2                  | 750                      | 7                  | 458                | —                | 6,800                 | 16                     | 16                    |
| Concord, . . . . .            | 3                  | 270                      | 3                  | 550                      | 3                  | 360                | 200              | 1,200                 | 6,200                  | 16                    |
| Danvers, . . . . .            | 3                  | 425                      | 3                  | 760                      | 6                  | 279                | 175              | 1,200                 | 3,600                  | 16                    |
| Hingham, . . . . .            | —                  | —                        | —                  | —                        | —                  | —                  | —                | —                     | —                      | —                     |
| Holyoke, . . . . .            | 8                  | 1,725                    | 3                  | 1,465 <sup>1</sup>       | 4                  | 1,650              | —                | —                     | —                      | —                     |
| Hudson, . . . . .             | 2                  | 200                      | 3                  | 670                      | 3                  | 450                | —                | —                     | 9,000                  | 16                    |
| Hull, . . . . .               | 3                  | 500                      | 4                  | 895                      | 4                  | 660                | —                | —                     | 11,000                 | 16                    |
| Ipswich, . . . . .            | 2                  | 132                      | 2                  | 300                      | 2                  | 180                | —                | —                     | 3,600                  | 16                    |
| Mansfield, . . . . .          | 3                  | 390                      | 2                  | 240                      | 2                  | 180                | 200              | 2,000                 | 3,600                  | 16                    |
| Merrimac, . . . . .           | —                  | —                        | —                  | —                        | 7                  | 382                | —                | —                     | 5,700                  | 16                    |
| Middleborough, . . . . .      | 1                  | 120                      | 1                  | 75                       | 1                  | 75                 | 35               | 1,200                 | 1,500                  | 16                    |
| Millers Falls, . . . . .      | —                  | —                        | —                  | —                        | 3                  | 167                | —                | —                     | 2,650                  | 16                    |
| North Attleborough, . . . . . | 2                  | 500                      | 3                  | 52                       | 1                  | 65                 | —                | —                     | 1,000                  | 25                    |
| Peabody, . . . . .            | 3                  | 400                      | 3                  | 475                      | 3                  | 350                | —                | —                     | 6,000                  | 16                    |
| Reading, . . . . .            | 2                  | 280                      | 2                  | 300                      | 6                  | 218                | 200              | 1,200                 | 6,260                  | 16                    |
| Tranton, . . . . .            | 3                  | 800                      | 2                  | 1,240                    | 4                  | 902                | 145              | 1,200                 | 2,700                  | 16                    |
| Wakefield, . . . . .          | 2                  | 260                      | 2                  | 250                      | 5                  | 159                | —                | —                     | 2,200                  | 16                    |
| Wellesley, . . . . .          | —                  | —                        | —                  | —                        | —                  | —                  | —                | —                     | —                      | —                     |
| Westfield, . . . . .          | 3                  | 240                      | 3                  | 450                      | 3                  | 480                | 150              | 2,000                 | 1,900                  | 16                    |

<sup>1</sup> Also 4 water-wheels, 1,120 H. P.

<sup>2</sup> Also 2 water-wheels, 125 H. P., and 2 gas engines, 197 H. P.

The following data from the several returns are descriptive of the outside construction on June 30, 1906, in each of the municipalities : —

| MUNICIPALITY.             | Total Length of Wire (feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere. | Length of Streets with Overhead Wires (Feet). | Number of Single Arc Lamps. | Number of Double Arc Lamps. | Number of Enclosed Arc Lamps. | Number of Motors. |
|---------------------------|------------------------------|---------------------------------|--------------------------------|---|-----------------------------|-----------------------------|-------------------------------|-------------------|
| Belmont, . . .            | 382,759                      | 803                             | 58                             | 176,572                                       | -                           | -                           | 19                            | 1                 |
| Braintree, . . .          | 516,700                      | 1,268                           | 97                             | 135,000                                       | -                           | -                           | 98                            | -                 |
| Chicopee, . . .           | 485,302                      | 600                             | 45                             | 158,574                                       | -                           | 145                         | 147                           | 7                 |
| Concord, . . .            | 787,621 <sup>1</sup>         | 1,409                           | 6                              | 196,022                                       | -                           | -                           | 6                             | 4                 |
| Danvers, . . .            | 500,732                      | 672                             | 40                             | 170,247                                       | -                           | -                           | 136                           | 14                |
| Hingham, . . .            | 727,302 <sup>2</sup>         | 1,424                           | 8                              | 154,232                                       | -                           | -                           | 6                             | -                 |
| Holyoke, . . .            | 826,314                      | 1,945                           | 51                             | 189,760                                       | -                           | -                           | 865                           | 135               |
| Hudson, . . .             | 297,205                      | 642                             | 16                             | 88,835  | -                           | -                           | 34                            | 21                |
| Hull, . . .               | 500,816 <sup>3</sup>         | 1,116                           | 44                             | 120,241                                       | -                           | -                           | 31                            | -                 |
| Ipswich, . . .            | 385,857                      | 818                             | 11                             | 108,966                                       | -                           | -                           | -                             | -                 |
| Mansfield, . . .          | 220,515                      | 290                             | -                              | 97,280  | -                           | -                           | 32                            | 10                |
| Marblehead, . . .         | 538,356 <sup>4</sup>         | 957                             | 44                             | 152,200                                       | 163                         | 8                           | 11                            | -                 |
| Merrimac, . . .           | 163,220                      | 407                             | -                              | 48,000  | -                           | -                           | -                             | 5                 |
| Middleborough, . . .      | 194,379                      | 521                             | 25                             | 98,809  | -                           | 11                          | 50                            | -                 |
| Millers Falls, . . .      | 76,900                       | 262                             | -                              | 28,900  | -                           | -                           | 3                             | -                 |
| North Attleborough, . . . | 622,751                      | 1,301                           | 63                             | 110,975                                       | -                           | 2                           | 13                            | -                 |
| Peabody, . . .            | 578,600                      | 643                             | 88                             | 155,000                                       | -                           | -                           | 241                           | 23                |
| Reading, . . .            | 308,877                      | 1,131                           | 23                             | 112,484                                       | -                           | -                           | 158                           | 3                 |
| Taunton, . . .            | 480,600                      | 1,198                           | -                              | 148,000                                       | -                           | -                           | 406                           | 76                |
| Wakefield, . . .          | 399,534                      | 946                             | -                              | 131,122                                       | -                           | 95                          | 38                            | 6                 |
| Wellesley, . . .          | - <sup>5</sup>               | 1,500                           | -                              | 187,500                                       | -                           | -                           | -                             | -                 |
| Westfield, . . .          | 216,415                      | 569                             | 15                             | 73,586  | -                           | -                           | 155                           | 27                |

<sup>1</sup> Including 300 feet of wire in 35 feet of underground conduit.

<sup>2</sup> Including 8,109 feet of wire in 2,622 feet of underground conduit.

<sup>3</sup> Including 120 feet of wire in 60 feet of underground conduit.

<sup>4</sup> Including 5,760 feet of wire in 1,920 feet of underground conduit.

<sup>5</sup> Record incomplete; under construction.

The following table shows the kind and quantity of fuel and number of carbons used during the year ending June 30, 1906, as shown by the several returns:—

| MUNICIPALITY.                 | Coal<br>(Tons).      | Screenings<br>(Tons). | Number of<br>Carbons used. |
|-------------------------------|----------------------|-----------------------|----------------------------|
| Belmont, . . . . .            | - <sup>1</sup>       | -                     | 720                        |
| Braintree, . . . . .          | 690.3                | 421.9                 | 4,000                      |
| Chicopee, . . . . .           | 2,588.0              | -                     | 100,000                    |
| Concord, . . . . .            | 1,518.9              | 110.1                 | 384                        |
| Danvers, . . . . .            | 1,495.3              | 149.0                 | 18,250                     |
| Hingham, . . . . .            | - <sup>1</sup>       | -                     | 194                        |
| Holyoke, . . . . .            | 1,095.2 <sup>2</sup> | - <sup>3</sup>        | 27,000                     |
| Hudson, . . . . .             | 764.0                | 47.1 <sup>4</sup>     | 1,300                      |
| Hull, . . . . .               | 697.5                | 139.5                 | 121                        |
| Ipswich, . . . . .            | 967.6                | -                     | -                          |
| Mansfield, . . . . .          | - <sup>5</sup>       | -                     | 1,964                      |
| Marblehead, . . . . .         | 1,227.7              | -                     | 36,240                     |
| Merrimac, . . . . .           | - <sup>6</sup>       | -                     | -                          |
| Middleborough, . . . . .      | 347.8 <sup>7</sup>   | -                     | 3,405                      |
| Millers Falls, . . . . .      | - <sup>8</sup>       | -                     | 85                         |
| North Attleborough, . . . . . | 1,147.2              | -                     | 235                        |
| Peabody, . . . . .            | 2,558.7              | -                     | 10,000                     |
| Reading, . . . . .            | 927.0                | -                     | 3,002                      |
| Taunton, . . . . .            | 3,168.0              | -                     | 18,000                     |
| Wakefield, . . . . .          | 1,071.9              | -                     | 30,000                     |
| Wellesley, . . . . .          | - <sup>1</sup>       | -                     | -                          |
| Westfield, . . . . .          | 1,607.4              | -                     | 6,175                      |

<sup>1</sup> Current bought.<sup>2</sup> Also used water power.<sup>3</sup> Also 9,305 bushels coke.<sup>4</sup> Also 17¼ tons shavings.<sup>5</sup> 55,574 gallons fuel oil.<sup>6</sup> Power supplied by Merrimac water department.<sup>7</sup> Also 8,836 gallons naphtha.<sup>8</sup> 12,686 gallons gasoline.



The following table shows the number of commercial lights of the different kinds installed on June 30, 1906, in each of the municipal plants, with the number of customers:—

| MUNICIPALITY.        | Number of Commercial Arc Lights. | Nominal Candle-power.          | Number of Customers using Commercial Arc Lights. | Number of Commercial Incandescent Lights. | Nominal Candle-power.             | Number of Customers using Commercial Incandescent Lights. | Number of Commercial Incandescent Lights off Arc Circuits. | Nominal Candle-power. | Number of Customers using only Commercial Incandescent Lights off Arc Circuits. | Number of Customers using both Arc and Incandescent Lights. | Number of Customers using only Power. |
|----------------------|----------------------------------|--------------------------------|--|---|-----------------------------------|---|--|-----------------------|---|---|---------------------------------------|
| Belmont, . . . . .   | 1                                | 1,200                          | 1  | 6,960                                     | 16                                | 245   | -  | -                     | -   | -   | -                                     |
| Braintree, . . . . . | -                                | -                              | -  | 13,177                                    | 16                                | 553   | 1  | 25                    | 1   | -   | -                                     |
| Chicopee, . . . . .  | { 24<br>64 }                     | { 4 amperes,<br>6 amperes, }   | 45   | 9,690                                     | 16                                | 426   | -  | -                     | -   | 41  | -                                     |
| Concord, . . . . .   | -                                | -                              | -  | 12,659                                    | 16                                | 417   | -  | -                     | -   | -   | -                                     |
| Danvers, . . . . .   | 6                                | 1,200                          | 3  | 9,588                                     | 16                                | 460   | -  | -                     | -   | 3   | -                                     |
| Hingham, . . . . .   | -                                | -                              | -  | 8,858                                     | 16                                | 324   | -  | -                     | -   | -   | -                                     |
| Holyoke, . . . . .   | { 2<br>342 }                     | { 6.6 amperes,<br>6 amperes, } | 110  | 16,092                                    | 16                                | 535   | 8  | 30                    | -   | 88  | 89                                    |
| Hudson, . . . . .    | 4                                | 800                            | 4  | { 4<br>8<br>31<br>13<br>8,000 }           | { 300<br>240<br>160<br>60<br>16 } | 268   | -  | -                     | -   | 4   | 3                                     |
| Hull, . . . . .      | 31                               | 6 amperes,                     | 3  | { 7,000<br>23 }                           | { 16<br>25 }                      | 660   | -  | -                     | -   | 3   | -                                     |



The following table shows the prices charged by each municipality for commercial lights on June 30, 1906:—

| MUNICIPALITY.    | INCANDESCENT LIGHTS.     |                        |                                      |  | Rates by Contract.  | Arc Lights.  | Remarks. |
|------------------|--------------------------|------------------------|--------------------------------------|--|---|--|----------|
|                  | RATES BY METERS.         |                        |                                      | Per 16<br>Candle-power<br>Lamp Hour.                               |   |  |          |
|                  | Per<br>Kilowatt<br>Hour. | Per<br>Ampere<br>Hour. | Per 16<br>Candle-power<br>Lamp Hour. |  |   |  |          |
| Belmont, . . .   | 18 cents, .              | -                      | -                                    | -  | \$7.50 per month on moonlight schedule.   | Discount of 16½ per cent. on bills for incandescent lights if paid before the 15th of the month. Lamp renewals at cost. Power at 10 cents per k. w. hour net where consumption per month is 100 k. w. or more; under this amount regular prices and discounts as for commercial lights.<br>Lamp renewals 20 cents each, delivered; lamp renewals 17 to 18 cents each, at station. Meter rental 30 cents per quarter. Minimum charge, including meter rent, \$10 per year. Power at 6 cents per k. w.<br>Incandescent lamp renewals free and wiring at cost. Power from 2.25 to 11.85 cents per k. w. hour. Steam, 21.4 cents per 1,000 pounds. |          |
| Braintree, . . . | 12 cents, .              | 6 mills, .             | -                                    | -  | -   |  |          |
| Chicopee, . . .  | 11.85 cents,             | -                      | -                                    | 15 cents to \$1 per month for 16 c. p. lamp, according to service. | \$2.75 to \$6.25 per month per light, according to ampere capacity of lamp and number of hours run.<br>At meter rates,<br>At meter rates, |  |          |
| Concord, . . .   | 12 cents, .              | -                      | -                                    | -  | -   | Lamp renewals at cost. Power at 12 and 6 cents per k. w. hour.   |          |
| Danvers, . . .   | 10 cents, .              | -                      | -                                    | -  | -   | Lamp renewals at cost. Power at 3, 6 and 10 cents per k. w., according to amount used.   |          |

|          |           |   |  |   |   |
|----------|-----------|---|--|---|---|
| Hingham, | -         | - | <p>\$15 per year,</p>  | -   | Discount of 30 per cent. on payment of bills. Minimum charge, 50 cents per month. Lamp renewals \$2.75 per dozen. Wiring charged for according to time and material used.   |
| Holyoke, | 12 cents, | - | <p>16 c. p. lamp, 6 nights per week, until 6 o'clock every night, \$6 per year; 1 night per week until 10, other nights until 6.30, \$7 per year; 2 nights per week until 10, other nights until 6.30, \$8 per year; 3 nights per week until 10, other nights until 6.30, \$8.40 per year; 4 nights per week until 10, other nights until 6.30, \$9 per year; 6 nights per week until 10, \$10 per year; 6 or 7 nights per week until 11, \$11 per year; 6 or 7 nights per week until 12, \$12 per year; 7 nights per week, run all night, \$24 per year. 8 c. p. lamps one-half above prices; 24 c. p. lamps one and one-half above prices; 32 c. p. lamps double the above prices.</p> | At meter rates,                                   | Discount of 5 per cent. from incandescents at contract rates for prompt payment; 2 cents per k. w. hour from incandescents at meter rate if paid before the 10th of the month. First installation of lamps free, charge for renewals. Power 5 cents per k. w. hour with discounts varying from 20 to 55 per cent., according to quantity used. Minimum bill 50 cents per month. |
| Hudson,  | 20 cents, | - | -  | 10 cents per k. w. hour on incandescent circuits. | Discount of 25 per cent. if bills are paid on or before 15th of the month; after the 15th and on or before the 25th, 15 per cent. discount. Lamp renewals 10 cents each for   |

1 Yearly rates, 20 cents; 25 cents to summer residents.

| MUNICIPALITY.         | INCANDESCENT LIGHTS. |                  |                                |  | Arc Lights.  | Remarks.   |
|-----------------------|----------------------|------------------|--------------------------------|--|--|--|
|                       | RATES BY METER.      |                  |                                |  |  |  |
|                       | Per Kilowatt Hour.   | Per Ampere Hour. | Per 16 Candle-power Lamp Hour. | Rates by Contract.   |  |  |
| Hudson — <i>Con.</i>  | -                    | -                | -                              | -  | -  | 8 and 16 c. p., 15 cents each for 32 c. p. Minimum charge of \$1 per month. Power based on 3,600 hours per year, prices vary from \$85 to \$55 per h. p. Discount 10 per cent.   |
| Hull, . . . . .       | 25 cents, .          | -                | 1½ cents, .                    | -  | At meter rates, and \$3 per lamp per year if owned by town, and 50 cents per month for care of lamp. | Lamp renewals 20 cents each. On all bills paid before the 10th of the month 40 per cent. discount to yearly customers; on all bills of \$50 or more per month, 36 per cent. discount; and 20 per cent. to all others. Customers pay for all lamps. Annual meter rental from \$1.75 upwards. Minimum charge of \$10 per year for lighting. Wiring on contract. Lamp renewals free. Wiring at cost plus 10 per cent. |
| Ipswich, . . . . .    | 12 cents, .          | -                | -                              | Outside lights: all night, 16 c. p. lamps, \$1 per month; to 11 o'clock, 50 cents. | -  | Discounts vary from 6½ per cent. to 60 per cent., according to amount of bill. No discount on monthly bills less than \$2. Minimum charge \$1 per month. Power rates 10 cents to 2.8 cents per k. w., according to amount used.  |
| Mansfield, . . . . .  | 15 cents, .          | -                | -                              | 50 cents per 16 c. p. lamp per month.  | -  | Lamp renewals at cost. Minimum charges to yearly customers 50 cents per month; to others \$1.50. On incandescent   |
| Marblehead, . . . . . | -                    | -                | -                              | -  | 15 cents per k. w., .  |  |

|                               |                        |                |              |   |   |   |  |
|-------------------------------|------------------------|----------------|--------------|---|---|---|--|
| Merrimac, . . . . .           | 20 cents, . . . . .    | -              | -            | - | -   | Base price \$60 per lamp per year. This price varied according to number of lamps used.   | Lights, 20 per cent. discount; on arc lights, 33½ per cent., if paid on or before the 15th of the month. Discount 25 per cent. if paid before the 15th of the month. Power from 3 to 10 cents, according to amount used.   |
| Middleborough, . . . . .      | 15 cents, . . . . .    | -              | ½ of a cent, | - | -   | At meter rates, . . . . .   | Arc lamps on incandescent circuits only. Customers pay for lamp renewals at cost. Power at special contract rates.   |
| Millers Falls, . . . . .      | 15 cents, . . . . .    | -              | -            | - | -   | At special contract rates.  | Discount of 15 per cent. if bill is paid within 15 days. Original installation of lamps free. Customers pay for renewals. Minimum charge of \$1 per month for 8 months, 50 cents per month for 4 summer months. Power 10 cents to 3 cents per k. w., according to amount used. Minimum charge of \$1 per h. p. per month.  |
| North Attleborough, . . . . . | 15 cents, . . . . .    | -              | ½ of a cent, | - | -   | At meter rates, . . . . .   | Discount, if payment is made on or before the 20th of the month, on incandescent bills of \$5 to \$10, 10 per cent.; \$10 to \$15, 15 per cent.; \$15 to \$20, 20 per cent.; \$20 to \$30, 25 per cent.; \$30 to \$60, 30 per cent.; above \$60, a special rate, but no discount over 50 per cent. Renewals free. Power at |
| Peabody, . . . . .            | 13 cents, <sup>2</sup> | - <sup>3</sup> | -            | - | Minimum charge \$6 per year. \$1 per month per 16 c. p. lamp, for 4 lights or less. | One lamp burning 7 nights per week \$7 per month; more than one light \$6 each; 3 nights per week \$4 per lamp. Single lamp 50 cents per night. |  |
| Reading, . . . . .            | 15 cents, . . . . .    | -              | -            | - | -   |   |  |
| Taunton, . . . . .            | 20 cents, . . . . .    | -              | -            | - | \$1 per light per month to 5 lights.  |   |  |

<sup>1</sup> Fifteen cents to yearly customers and to summer customers on bills of more than \$5 per month; 20 cents to all others.  
<sup>2</sup> Fifty-five volt lamps, ½ of a cent; 110 volt lamps, ¼ cents.

| MUNICIPALITY.                        | ISCANDESCENT LIGHTS.         |                  |                                |  | Arc Lights.                          | Remarks.   |
|--------------------------------------|------------------------------|------------------|--------------------------------|--|--------------------------------------|--|
|                                      | RATES BY METER.              |                  |                                |  |                                      |  |
|                                      | Per Kilo-watt Hour.          | Per Ampere Hour. | Per 16 Candle-power Lamp Hour. | Rates by Contract.   |                                      |  |
| Taunton— <i>Com.</i>                 | —                            | —                | —                              | —  | —                                    | 10 cents per k. w. hour by meter, and on a sliding scale down to 2.7 cents.  |
| Wakefield, . . .                     | 20 cents.                    | —                | —                              | —  | At meter rates of 20 cents per k. w. | Discount 20 per cent. if paid on or before the 15th of the month. Additional discount of 25 per cent. for nernst lamps used after 9 p.m., or more than two arc lamps. Renewals, 2 to 16 c. p. lamps at 15 to 20 cents; 32 to 60 c. p. at 25 to 35 cents. Power at 7 cents per k. w., less 20 per cent. discount. Minimum charge of \$1 a month per h. p. |
| Wellesley, . . .<br>Westfield, . . . | 14 cents,<br>20 to 14 cents. | —                | —                              | —  | \$5 per light per month.             | Minimum charge of \$1 per month. Renewals of 16 c. p. and 20 c. p. lamps, 25 cents each. Fans, \$1.25 per month. Power at 5 cents per k. w. hour with discount of from 10 to 42 per cent., according to h. p. used. Incandescent rates by meter, 14 cents to large users, like shops and large stores; 20 cents to others.                               |
|                                      |                              |                  |                                | Incandescents : 16 c. p. lamps, burning 7 nights per week until 11 p.m., \$1.25 per month; 6 nights per week until 11 p.m., \$1.15; 5 nights to 9 and 1 night to 11 p.m., \$1; 4 nights to 8 and 2 nights to 11 p.m., 85 cents; 3 nights to 6 p.m., 2 until 9 and 1 night to 11 p.m., 70 cents. 10 c. p. lamps 25 per cent. less; 20 c. p. lamps 20 per cent. more than above rates. |                                      |  |

The first of the two tables following shows the number of street lights of each candle-power installed on June 30, 1906; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named. The second table is compiled to indicate, as nearly as may be from the data available, the cost per lamp per year of the street electric lights in the several municipalities, as determined by the items shown and upon the average daily number of lights used during the year as given in the first table. The apparent loss in operating is the difference between the operating expenses and the income from private consumers. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation at the rate of 5 per cent. upon the cost of the plant as shown by the books at the beginning of the year. Whenever the lights are of different kinds or candle-powers, the total cost obtained in the manner indicated is apportioned to each kind according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle-power. The table is devised upon the theory that for all its expenditure the municipality receives only its street lighting and the income from its commercial business, and that the cost of the former to the city or town is the difference between such income and the entire cost of carrying on the business. Obviously, such cost is affected by the profit or loss on the commercial lighting. The value of the interior lighting supplied to municipal buildings is allowed in the computations at a fair amount, as determined by the respective managers.



| MUNICIPALITY.                 | Number of Public Lamps. | Nominal Candle-power. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. |
|-------------------------------|-------------------------|-----------------------|-----------------------|----------------------------|-----------------------------|
| Belmont, . . . . .            | 220                     | 32                    | 221                   | 5.8                        | 26.4                        |
|                               | 4                       | 60                    |                       |                            |                             |
|                               | 18                      | 6.6 <sup>1</sup>      |                       |                            |                             |
| Braintree, . . . . .          | 255                     | 25                    | 249                   | 7.5                        | 28.3                        |
|                               | 98                      | 6.5 <sup>1</sup>      |                       |                            |                             |
| Chicopee, . . . . .           | 197                     | 6.8 <sup>1</sup>      | 189                   | 8.6                        | 29.8                        |
| Concord, . . . . .            | 704                     | 25                    | 696                   | 8.5                        | 29.5                        |
|                               | 6                       | 6.5 <sup>1</sup>      |                       |                            |                             |
| Danvers, . . . . .            | 45                      | 25                    | 45 <sup>2</sup>       | 5.4                        | 24.5                        |
|                               | 130                     | 6.6 <sup>1</sup>      |                       |                            |                             |
| Hingham, . . . . .            | 424                     | 32                    | 407                   | 4.9                        | 25.0                        |
|                               | 6                       | 6.6 <sup>1</sup>      |                       |                            |                             |
| Holyoke, . . . . .            | 25                      | 16                    | 40                    | 10.7                       | 30.4                        |
|                               | 15                      | 30                    |                       |                            |                             |
|                               | 2                       | 32                    |                       |                            |                             |
|                               | 503                     | 6.6 <sup>1</sup>      |                       |                            |                             |
| Hudson, . . . . .             | 185                     | 25                    | 183                   | 5.8                        | 28.6                        |
|                               | 26                      | 6.6 <sup>1</sup>      |                       |                            |                             |
| Hull, . . . . .               | 470                     | 25                    | 330                   | 4.8                        | 25.2                        |
| Ipswich, . . . . .            | 665                     | 16                    | 655                   | 10.6                       | 25.3                        |
| Mansfield, . . . . .          | 355                     | 25                    | 341                   | 10.7                       | 30.4                        |
|                               | 29                      | 6.6 <sup>1</sup>      |                       |                            |                             |
|                               | 1                       | 5.5 <sup>1</sup>      |                       |                            |                             |
| Marblehead, . . . . .         | 11                      | 16                    | 69                    | 9.0                        | 29.6                        |
|                               | 45                      | 25                    |                       |                            |                             |
|                               | 13                      | 30                    |                       |                            |                             |
|                               | 169                     | 7 <sup>1</sup>        |                       |                            |                             |
| Merrimac, . . . . .           | 317                     | 16                    | 317                   | 5.9                        | 26.4                        |
| Middleborough, . . . . .      | 171                     | 25                    | 143                   | 4.3                        | 19.8                        |
|                               |                         |                       | 27                    | 4.5                        | 21.3                        |
|                               |                         |                       | 1                     | 7.3                        | 26.2                        |
|                               | 26                      | 6.6 <sup>1</sup>      | 14                    | 4.5                        | 21.3                        |
|                               |                         |                       | 12                    | 7.3                        | 26.2                        |
| Millers Falls, . . . . .      | 85                      | 25                    | 85                    | 4.2                        | 25.6                        |
|                               | 3                       | 1,500                 |                       |                            |                             |
| North Attleborough, . . . . . | 613                     | 32                    | 613                   | 5.1                        | 25.4                        |
|                               | 3                       | 16                    |                       |                            |                             |
|                               | 1                       | 32                    |                       |                            |                             |
| Peabody, . . . . .            | 7                       | 20                    | 15                    | 9.3                        | 30.4                        |
|                               | 14                      | 32                    |                       |                            |                             |
|                               | 7                       | 6.0 <sup>1</sup>      |                       |                            |                             |
|                               | 184                     | 6.6 <sup>1</sup>      |                       |                            |                             |
| Reading, . . . . .            | 138                     | 6.8 <sup>1</sup>      | 138                   | 5.3                        | 26.3                        |
| Taunton, . . . . .            | 160                     | 25                    | 135                   | 10.4                       | 30.4                        |
|                               | 267                     | 1,200                 |                       |                            |                             |
| Wakefield, . . . . .          | 147                     | 25                    | 67                    | 5.8                        | 26.1                        |
|                               | 123                     | 6.8 <sup>1</sup>      |                       |                            |                             |
| Wellesley, . . . . .          | 700                     | 25                    | 700                   | 5.6                        | 27.0                        |
| Westfield, . . . . .          | 7                       | 25                    | 7                     | 10.6                       | 30.4                        |
|                               | 117                     | 7.5 <sup>1</sup>      |                       |                            |                             |

<sup>1</sup> Amperes.<sup>2</sup> For one month only.

|                               | Net Loss<br>in Operating. | Interest.              | Depreciation.           | Other Cost<br>Items. | Total.     | Cost per Lamp per Year.  |
|-------------------------------|---------------------------|------------------------|-------------------------|----------------------|------------|--|
| Belmont, . . . . .            | \$4,639 89                | \$1,437 92             | \$1,065 85 <sup>1</sup> | -                    | \$7,143 66 | 32 c. p., \$22 79   1,200 c. p., \$84 88<br>60 c. p., 42 63   1,200 c. p., 53 78                                     |
| Brantree, . . . . .           | 631 86                    | 4,831 75               | 3,086 11 <sup>1</sup>   | -                    | 8,519 72   | 25 c. p., 11 49   1,200 c. p., 95 17   |
| Chicopee, . . . . .           | 9,397 41                  | 5,821 33               | 5,240 49                | \$64 55              | 20,623 78  | 25 c. p., 11 46   2,000 c. p., 49 53   |
| Concord, . . . . .            | 1,985 55 <sup>2</sup>     | 4,263 30               | 4,498 34                | 8 65                 | 7,774 74   | 25 c. p., 1 14   1,200 c. p., 55 15  |
| Danvers, . . . . .            | 2,306 73                  | 3,094 28               | 1,911 41 <sup>1</sup>   | -                    | 7,312 42   | 32 c. p., 15 10   1,200 c. p., 47 66   |
| Hingham, . . . . .            | 5,750 13                  | 1,303 13               | 383 02 <sup>4</sup>     | -                    | 6,660 24   | 16 c. p., 6 22   1,200 c. p., 46 14  |
| Holyoke, . . . . .            | 9,472 45 <sup>2</sup>     | 17,604 81 <sup>5</sup> | 20,736 24               | 14 54                | 28,883 14  | 30 c. p., 10 21   1,200 c. p., 54 78   |
| Hudson, . . . . .             | 920 84 <sup>2</sup>       | 2,911 98               | 2,369 67 <sup>1</sup>   | -                    | 4,360 81   | 25 c. p., 11 53   1,200 c. p., 54 78   |
| Hull, . . . . .               | 737 49 <sup>2</sup>       | 7,295 68               | 4,750 56 <sup>1</sup>   | 180 02               | 11,488 77  | 25 c. p., 33 72  |
| Ipswich, . . . . .            | 946 74                    | 1,675 16               | 1,614 43 <sup>1</sup>   | -                    | 4,236 33   | 16 c. p., 6 15   |
| Mansfield, . . . . .          | 772 80                    | 2,201 76               | 2,393 15                | -                    | 5,367 71   | 25 c. p., 11 10   1,200 c. p., 47 64   |
| Marblehead, . . . . .         | 1,184 51 <sup>2</sup>     | 4,948 72               | 3,906 86                | 118 09               | 7,789 13   | 25 c. p., 9 31   1,600 c. p., 33 24  |
| Merrimac, . . . . .           | 451 78                    | 430 46                 | 685 19 <sup>1</sup>     | -                    | 1,627 45   | 16 c. p., 4 68   |
| Middleborough, . . . . .      | 541 50 <sup>2</sup>       | 3,685 49 <sup>5</sup>  | 2,371 17                | 444 90               | 5,960 06   | 25 c. p., 16 32 <sup>5</sup>   1,200 c. p., 62 98 <sup>5</sup><br>25 c. p., 31 70   1,200 c. p., 125 66 <sup>7</sup> |
| Millers Falls, . . . . .      | 465 54                    | 611 80                 | 644 03                  | -                    | 1,721 37   | 25 c. p., 17 57   1,500 c. p., 75 91   |
| North Attleborough, . . . . . | 3,980 24 <sup>2</sup>     | 3,418 86               | 2,948 13                | 23 29                | 2,410 04   | 32 c. p., 3 43   |
| Peabody, . . . . .            | 6,567 87                  | 4,524 32               | 3,487 55                | -                    | 14,579 74  | 16 c. p., 8 02   1,200 c. p., 60 74  |
| Reading, . . . . .            | 1,483 44                  | 3,531 96               | 2,849 48 <sup>1</sup>   | 474 29               | 8,339 17   | 25 c. p., 9 03   1,200 c. p., 58 08  |
| Taunton, . . . . .            | 11,419 59 <sup>2</sup>    | 12,527 98              | 13,315 52 <sup>1</sup>  | 204 50               | 14,628 41  | 25 c. p., 18 53   1,200 c. p., 88 02   |
| Wakefield, . . . . .          | 6,962 84                  | 3,964 87 <sup>5</sup>  | 2,751 85 <sup>1</sup>   | 68 56                | 13,738 12  | 25 c. p., 8 98   |
| Wellesley, . . . . .          | 3,889 03                  | 2,104 40               | 576 15                  | -                    | 6,569 58   | 25 c. p., 9 73   2,000 c. p., 52 53  |
| Westfield, . . . . .          | 1,230 94                  | 2,493 24 <sup>5</sup>  | 2,642 53 <sup>1</sup>   | -                    | 6,366 71   |  |

<sup>1</sup> Depreciation, less jobbing income and interest received.  
<sup>2</sup> One month only.  
<sup>3</sup> Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant is of the total combined plant, as shown by the books.  
<sup>4</sup> Excess of jobbing profits over depreciation.  
<sup>5</sup> Gain in operating accounts.  
<sup>6</sup> Midnight lighting.  
<sup>7</sup> All night lights.

NOTE.— In Belmont, \$482.60, in Braintree, \$388.06, in Chicopee, \$2,637.04, in Concord, \$366.49, in Hingham, \$169.36, in Holyoke, \$5,689.36, in Hudson, \$225.53, in Hull, \$361.92, in Ipswich, \$206.75, in Mansfield, \$236.81, in Marblehead, \$1,927.51, in Merrimac, \$140, in Middleborough, \$733.94, in North Attleborough, \$309.55, in Peabody, \$2,700.02, in Reading, \$323.78, in Taunton, \$2,002.33, in Wakefield, \$965.88, in Wellesley, \$233.85, and in Westfield, \$284.40, have been deducted from the totals given above as the estimated value of light and power supplied to town buildings, and not in operating accounts.

The towns of Middleborough, Wakefield and Westfield, and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since June 1, 1899, and the last since Dec. 15, 1902.

The plant at Middleborough makes oil gas, those at Wakefield and Westfield coal gas, that at Holyoke coal and water gas.

During the year 1906 examinations by the State inspectors for candle power and purity were made twice in Middleborough, four times in Wakefield, five times in Westfield and twenty-four times in Holyoke. Impurities prohibited by statute were found twice in Middleborough and seven times in Holyoke. No candle power has been found below the standard once each at Wakefield and Westfield.

The following table exhibits other data of interest concerning these plants and their operations:—

*For Year ending June 30, 1906.*

|  | Holyoke.       | Middleborough.        | Wakefield.     | Westfield.     |
|--|----------------|-----------------------|----------------|----------------|
| Daily capacity of works (feet), . . . . .  | 500,000        | 10,000                | 120,000        | 146,000        |
| Greatest output (feet), . . . . .  | 576,577        | 10,000                | 90,400         | 106,000        |
| Date of same, . . . . .  | Dec. 23        | { Nov. 29<br>Dec. 5 } | Nov. 24        | Dec. 15        |
| Least output (feet), . . . . .   | 242,675        | 2,600                 | 37,800         | 36,000         |
| Date of same, . . . . .  | July 9         | Sept. 8               | May 30         | Apr. 15        |
| Gas made (feet), year ending June 30, 1906, . . . . .  | 131,716,100    | 1,876,700             | 23,026,000     | 22,754,000     |
| Gas made (feet), year ending June 30, 1905, . . . . .  | 119,822,900    | 1,966,500             | 17,560,000     | 21,731,000     |
| Gas sold by meter (feet), year ending June 30, 1906, . . . . .                                 | 119,701,200    | 1,480,450             | 19,771,000     | 21,455,000     |
| Gas sold by meter (feet), year ending June 30, 1905, . . . . .                                 | 107,344,600    | 1,385,700             | 13,570,100     | 19,698,000     |
| Gas supplied to public lamps and public buildings (feet), year ending June 30, 1906, . . . . . | 1,869,300      | 104,100               | 365,300        | 306,000        |
| Gas used at works and offices (feet), year ending June 30, 1906, . . . . .                     | 690,100        | 26,000                | 250,000        | 201,000        |
| Gas unaccounted for (feet), year ending June 30, 1906, . . . . .                               | 9,234,224      | 265,950               | 2,634,100      | 807,000        |
| Percentage unaccounted for, 1906, . . . . .  | 7.01           | 14.17                 | 11.44          | 11.44          |
| Percentage unaccounted for, 1905, . . . . .  | 8.29           | 23.73                 | 19.11          | 19.11          |
| Total sales of gas 1905-06 (feet), . . . . .   | 121,570,500    | 1,584,550             | 20,136,300     | 21,758,000     |
| Increase over 1904-05 (per cent.), . . . . .   | 11.42          | 14.35                 | 44.42          | 44.42          |
| Gas sold per mile of main (feet), . . . . .  | 2,919,138      | 506,995               | 789,847        | 1,344,000      |
| Gas unaccounted for per mile of main (feet), . . . . .   | 221,731        | 85,094                | 103,320        | 48,000         |
| Number of consumers per mile of main, . . . . .  | 153.9          | 46.4                  | 34.4           | 34.4           |
| Gas sold per consumer (feet), . . . . .  | 18,671         | 10,210                | 16,303         | 18,671         |
| Gas sold per meter light (feet), . . . . .   | 4,164          | 1,923                 | 3,703          | 4,164          |
| Gas materials used, . . . . .  | - <sup>1</sup> | - <sup>2</sup>        | - <sup>3</sup> | - <sup>4</sup> |
| Fuel used, . . . . .   | -              | - <sup>5</sup>        | -              | -              |

<sup>1</sup> Oil, 238,851 gallons; gas coal, 9,595.7 tons.

<sup>5</sup> Coal, 65.1 tons, and wood, 1½ cord

<sup>2</sup> Fuel oil, 34,781 gallons.

<sup>6</sup> Coke, 843.7 tons.

<sup>3</sup> Gas coal, 2,172.2 tons.

<sup>4</sup> Gas coal, 2,162.4 tons; gas oil, 19,633 gallons.

*Street Mains.—Length, in Feet, of Each Size, June 30, 1906.*

|  | Holyoke. | Middleborough. | Wakefield.           | Westfield. |
|--|----------|----------------|----------------------|------------|
| One inch, . . . . .                          | 1,965    | 195            | 8,132                | —          |
| One and one-quarter inch, . . . . .          | 6,552    | 50             | 4,347                | 252        |
| One and one-half inch, . . . . .             | 2,944    | 375            | 24,800               | 609        |
| Two inch, . . . . .                          | 9,699    | 1,371          | 24,998               | 5,928      |
| Two and one-half inch, . . . . .             | 1,953    | —              | —                    | —          |
| Three inch, . . . . .                        | 70,259   | 13,685         | 25,424               | 47,194     |
| Four inch, . . . . .                         | 56,614   | 826            | 22,531               | 22,345     |
| Six inch, . . . . .                          | 42,761   | —              | 11,116               | 4,901      |
| Eight inch, . . . . .                        | 9,661    | —              | 2,500                | 2,506      |
| Twelve inch, . . . . .                       | 10,475   | —              | —                    | 1,722      |
| Fifteen inch, . . . . .                      | 440      | —              | —                    | —          |
| Sixteen inch, . . . . .                      | 6,578    | —              | —                    | —          |
| Total length, . . . . .                      | 219,891  | 16,502         | 134,611 <sup>1</sup> | 85,457     |
| Length in miles and feet, { miles, . . . . . | 41       | 3              | 25                   | 16         |
| { feet, . . . . .                            | 3,411    | 662            | 2,611                | 977        |
| Increase during the year, . . . . .          | 12,758   | 1,127          | 27,498               | 4,609      |

*Meters.—Number of Each, June 30, 1906.*

|  |       |     |     |       |
|--|-------|-----|-----|-------|
| Two light, . . . . .                   | —     | —   | 17  | —     |
| Three light, . . . . .                 | 5,927 | 105 | 747 | 1,035 |
| Five light, . . . . .                  | 167   | 21  | 80  | 95    |
| Ten light, . . . . .                   | 160   | 11  | 15  | 21    |
| Twenty light, . . . . .                | 56    | 4   | 7   | 12    |
| Thirty light, . . . . .                | 37    | 2   | 3   | 5     |
| Thirty-five light, . . . . .           | —     | —   | 1   | —     |
| Forty-five light, . . . . .            | 24    | —   | —   | 3     |
| Fifty light, . . . . .                 | 1     | 2   | 3   | 1     |
| Sixty light, . . . . .                 | 12    | —   | —   | 3     |
| Eighty light, . . . . .                | 5     | —   | 1   | 2     |
| One hundred light, . . . . .           | 7     | —   | 1   | —     |
| One hundred and fifty light, . . . . . | 5     | —   | 1   | —     |
| Two hundred light, . . . . .           | 5     | —   | —   | —     |
| Three hundred light, . . . . .         | 4     | —   | 1   | —     |
| Four hundred light, . . . . .          | 1     | —   | —   | —     |
| Total number in use June 30, 1904,     | 6,411 | 145 | 877 | 1,177 |
| Increase during year, . . . . .        | 761   | 3   | 119 | 129   |

<sup>1</sup> Includes 10,763 feet  $\frac{3}{4}$ -inch main.

The average price received in Holyoke for gas sold in the year ending June 30, 1906, was \$1.21 per thousand; in Middleborough, \$2.16; in Wakefield, \$1.45; and in Westfield, \$1.40. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 97, explained on page 95, was, in Holyoke, \$1.10; in Middleborough, \$3.91; in Wakefield, \$1.15; in Westfield, \$1.09.

## ACCIDENTS.

In accordance with section 39 of chapter 121 of the Revised Laws, the Board herewith presents abstracts of the cases reported resulting in death or bodily injuries from gas and electricity manufactured and sold during the year 1906.

## GAS.

*Fatal Cases.*

| Date.            | NAME.              | Age. | City or Town.                     | Kind of Gas. | Remarks.                                       |
|------------------|--------------------|------|-----------------------------------|--------------|--|
| 1906.<br>Jan. 4, | George H. Myers,   | 47   | Bradford: 25 Main Street,         | Water,       | Burner of gas stove left open; accidental.     |
| 14,              | John Forst,        | 35   | Boston: 11 Clark Street,          | Coal,        | Burner left open; accidental.                  |
| 15,              | William B. Cheney, | 57   | Haverhill: 13 Oak Street,         | Water,       | Burners of gas radiator left open; accidental. |
| 21,              | Peter Holly,       | 26   | Lynn: 208 Washington Street,      | Mixed,       | Burner left open; accidental.                  |
| Feb. 5,          | Charles Bruce,     | 84   | East Boston: 48 Liverpool Street, | Mixed,       | Burner of gas stove left open; accidental.     |
| 5,               | Frederick Kimball, | 51   | Worcester: 306 Main Street,       | Mixed,       | Burner in telephone booth left open; suicide.  |
| 7,               | Annie L. Dixon,    | 27   |                                   |              |  |
| 7,               | Margaret Dixon,    | 5    |                                   |              |  |
| 7,               | George Dixon,      | 3½   | Boston: 29 Dennis Street,         | Coal,        | Burners left open; suicide of mother.          |
| 7,               | Mildred Dixon,     | 2    |                                   |              |  |
| 7,               | Mary Dixon,        | -1   |                                   |              |  |
| 12,              | John Keefe,        | 58   | Roxbury: 6 Circuit Street,        | Water,       | Burner left open.                              |

|           |                                  |    |   |                  |   |
|-----------|----------------------------------|----|---|------------------|---|
| 14,       | Mark Guyon, . . . . .            | 33 | Boston: 22 Hyde Park Avenue, . . . . .      | Water, . . . . . | Rubber tube had become disconnected from gas heater, allowing gas to escape. Gas inhaled through rubber tube attached to fixture. |
| 20,       | Mrs. Abbie C. Brown, . . . . .   | -  | Lynn: 32 Chatham Street, . . . . .          | Mixed, . . . . . | Burner left open; suicide.  |
| 27,       | Charles A. Brigham, . . . . .    | -  | Worcester: 24 Highland Street, . . . . .    | Mixed, . . . . . | Burner left open; accidental.   |
| March 4,  | Luther F. Moody, . . . . .       | 45 | Haverhill: Hotel Savoy, . . . . .           | Water, . . . . . | Burner left open; accidental.   |
| 4,        | Charles R. Warner, . . . . .     | 36 | Lynn: 89 Mall Street, . . . . .             | Mixed, . . . . . | Gas inhaled through rubber tube attached to fixture.  |
| 13,       | George M. A. Schaffer, . . . . . | 48 | Boston: 43 Sheridan Street, . . . . .       | Water, . . . . . | Burner left open in bath-room.  |
| 29,       | Margaret J. Hood, . . . . .      | 29 | South Boston: 19 Thomas Street, . . . . .   | Water, . . . . . | Burner left open; accidental.   |
| April 19, | James R. Hickok, . . . . .       | 37 | Lynn: 34 Lynnfield Street, . . . . .        | Mixed, . . . . . | Burner left open.   |
| 23,       | John Bennett, . . . . .          | 58 | Fall River: 421 Tecumseh Street, . . . . .  | Water, . . . . . | Burner of gas stove left open.  |
| 25,       | Florence Sullivan, . . . . .     | 71 | Springfield: 518 Chestnut Street, . . . . . | Mixed, . . . . . | Gas inhaled through rubber tube attached to fixture.  |
| 28,       | Mrs. Ellen Merrick, . . . . .    | 49 | Lynn: 35 Jefferson Street, . . . . .        | Mixed, . . . . . | Burner of gas stove left open; accidental.  |
| May 4,    | Gustaf A. Olsen, . . . . .       | -  | Worcester: 4 Keefe Place, . . . . .         | Mixed, . . . . . | Burner left open; suicide.  |
| 11,       | Anton Seibert, . . . . .         | 38 | Worcester: Gallant's Hotel, . . . . .       | Mixed, . . . . . | Burner left open; accidental.   |
| 11,       | Horace L. Witham, . . . . .      | 49 | Lowell: 19 Tyler Street, . . . . .          | Mixed, . . . . . | Gas inhaled through rubber tube attached to fixture.  |
| 14,       | Annie Kent, . . . . .            | 50 | Malden: 527 Main Street, . . . . .          | Mixed, . . . . . | Gas inhaled through rubber tube attached to fixture.  |
| 22,       | James Hallowell, . . . . .       | 50 | Waltham: Hotel Elm, . . . . .               | Mixed, . . . . . | Burner left open; suicide.  |
| 24,       | Charles O. Bigelow, . . . . .    | 49 | Worcester: 77 Highland Street, . . . . .    | Mixed, . . . . . | Burner left open; suicide.  |
| 27,       | Pauline Riley, . . . . .         | 17 | Lowell: 44 South Loring Street, . . . . .   | Mixed, . . . . . | Burner left open; accidental.   |
| June 1,   | Smith W. True, . . . . .         | 48 | Boston: 33 Berwick Park, . . . . .          | Mixed, . . . . . | Gas inhaled through rubber tube attached to fixture.  |

1 Fourteen months.

## Fatal Cases — Continued

| Date.    | NAME.                  | Age. | City or Town.                      | Kind of Gas. | Remarks.   |
|----------|------------------------|------|------------------------------------|--------------|--|
| 1906.    |                        |      |                                    |              |  |
| June 5,  | Mrs. Jane M. Noyes,    | 30   | Haverhill: 177 Merrimack Street,   | Water,       | Burner left open; suicide.                           |
| 7,       | Geo. B. Buckingham,    | 57   | Worcester: Washington Square,      | Mixed,       | Burner of gas stove left open; suicide.              |
| 12,      | Chas. E. Fuller,       | -    | Fall River: 335 Buffington Street, | Water,       | Burner left open.                                    |
| July 24, | Mrs. Emma M. Boutelle, | -    | Worcester: 307 Pleasant Street,    | Mixed,       | Burner left open; suicide.                           |
| 26,      | Frederick A. Brown,    | 54   | Bradford: 10 Brook Street,         | Water,       | Burner left open; suicide.                           |
| Aug. 20, | Walter B. Moore,       | 35   | Roxbury: 56 Bower Street,          | Water,       | Gas inhaled through rubber tube attached to fixture. |
| 25,      | Mabel Carey,           | 30   | Lynn: Shepard Street,              | Mixed,       | Burner left open; suicide.                           |
| Sept. 2, | Rachael Shales,        | 44   | Boston: 719 Massachusetts Avenue,  | Mixed,       | Burner left open; suicide.                           |
| 3,       | James Warburton,       | 79   | Fall River: 422 New Boston Road,   | Water,       | Burner left open; accidental.                        |
| 10,      | James E. McGinn,       | 56   | Worcester: 53 Main Street,         | Mixed,       | Burner left open; suicide.                           |
| 20,      | Paul Pratzke,          | -    | Lawrence: 178 Union Street,        | Mixed,       | Burner left open.                                    |
| 22,      | Seth H. Thurston,      | 21   | Dorchester: 58 Dakota Street,      | Water,       | Gas inhaled through rubber tube attached to fixture. |
| 22,      | Charles A. Kalish,     | 24   | East Boston: 170 Paris Street,     | Mixed,       | Gas inhaled through rubber tube attached to fixture. |
| Oct. 9,  | Catherine Imbeschied,  | 77   | Boston: 205 Boylston Street,       | Water,       | Burner left open; accidental.                        |
| 9,       | William Reagan,        | 21   | Boston: 10 Bradford Street,        | Mixed,       | Burner left open; accidental.                        |
| 9,       | Ellen O'Donnell,       | 29   | South Boston: 263 Ninth Street,    | Water,       | Gas inhaled through rubber tube attached to fixture. |
| 13,      | Michael McCormack,     | 45   | Worcester: Exchange Hotel,         | Mixed,       | Burner left open; accidental.                        |

|         |                                    |    |   |          |  |
|---------|------------------------------------|----|---|----------|--|
| 15,     | Mrs. Margaret Wilkinson,           | -  | Lawrence: 38 Hampton Street, .              | Mixed, . | Burner left open; suicide.                           |
| 20,     | Margaret Gaines, . . . . .         | 62 | Boston: 219 Amory Street, . . . . .         | Water, . | Burner left open; probably suicide.                  |
| 21,     | Mrs. Mary L. Wilcox, . . . . .     | -  | Fall River: 772 Second Street, . . . . .    | Water, . | Gas inhaled through rubber tube attached to fixture. |
| 22,     | Margaret Corboy, . . . . .         | -  | Fall River: 70 Massasoit Street, . . . . .  | Water, . | Burner left open; suicide.                           |
| 24,     | Mary G. Wheeler, . . . . .         | 29 | Dorchester: 29 Stanley Street, . . . . .    | Mixed, . | Burner left open; suicide.                           |
| 30,     | Herbert Babbage, . . . . .         | 43 | Dorchester: 91 Buttonwood Street, . . . . . | Mixed, . | Burner left open; accidental.                        |
| 31,     | Alva Soby, . . . . .               | 21 | Roxbury: 94 Regent Street, . . . . .        | Water, . | Burner left open; accidental.                        |
| Nov. 1, | Patrick Mullen, . . . . .          | 30 | Lawrence: 238 Park Street, . . . . .        | Mixed, . | Burner of gas radiator left open; accidental.        |
| 8,      | Frederick R. Rogers, . . . . .     | -  | Somerville: 3 Wesley Park, . . . . .        | Mixed, . | Gas inhaled through rubber tube attached to fixture. |
| 11,     | Marie McDonald, . . . . .          | 17 | East Boston: 391 Meridian Street, . . . . . | Mixed, . | Burner left open; accidental.                        |
| 11,     | Maxvon Lenz Langerhanns, . . . . . | 53 | Jamaica Plain: 354 Arborway, . . . . .      | Water, . | Burner left open; accidental.                        |
| 18,     | Michael J. Sullivan, . . . . .     | 36 | Haverhill: 242 Washington Street, . . . . . | Water, . | Burner of gas radiator left open; suicide.           |
| 26,     | Mrs. Clara A. Thompson, . . . . .  | 47 | Lowell: 68 Grove Street, . . . . .          | Mixed, . | Burner left open; accidental.                        |
| 27,     | John Duff, . . . . .               | 50 | Haverhill: 22 Duncan Street, . . . . .      | Water, . | Burner left open; accidental.                        |
| Dec. 8, | Anna S. Willett, . . . . .         | 22 | Boston: 20 Appleton Street, . . . . .       | Mixed, . | Burner left open; accidental.                        |
| 8,      | Warren Church, . . . . .           | 20 |   |          |  |
| 8,      | Dr. Alonzo Garcelon, . . . . .     | 93 | Medford: 18 George Street, . . . . .        | Mixed, . | Burner of gas heater left open; accidental.          |
| 9,      | Edward R. Van Wart, . . . . .      | 33 | Boston: 369 Columbus Avenue, . . . . .      | Mixed, . | Burner left open; suicide.                           |
| 11,     | F. J. Moses, . . . . .             | 60 | Winthrop: 6 Irwin Street, . . . . .         | Mixed, . | Burner of gas heater left open.                      |
| 16,     | David St. Clair Bonnell, . . . . . | 21 | Bradford: 160 Elm Street, . . . . .         | Water, . | Burner left open; accidental.                        |



## Fatal Cases — Concluded.

| Date.                   | NAME.                            | Age. | City or Town.                          | Kind of Gas. | Remarks.   |
|-------------------------|----------------------------------|------|--|--------------|--|
| <b>1906.</b>            |                                  |      |  |              |  |
| Dec. 23,                | Harry Marks, . . . . .           | 50   | Boston: 66 Pleasant Street, . . .      | Mixed, .     | Gas inhaled through rubber tube attached to fixture. |
| 25,                     | Christian P. Mathison, . . . . . | 30   | South Boston: 260B Broadway, . . .     | Water, .     | Burner left open; accidental.                        |
| 30,                     | Elizabeth McIntyre, . . . . .    | 28   | Boston: 1681 Dorchester Avenue, . . .  | Mixed, .     | Gas escaped from defective fixture.                  |
| <i>Non-fatal Cases.</i> |                                  |      |  |              |  |
| <b>1906.</b>            |                                  |      |  |              |  |
| Jan. 4,                 | Charles Hafamann, . . . . .      | 28   | Boston: 661 Harrison Avenue, . . .     | Mixed, .     | Leak in street main.                                 |
| 4,                      | Lillian Fountain, . . . . .      | 16   |  |              |  |
| 4,                      | Clara Bartella, . . . . .        | 32   | Charlestown: 23 Sullivan Street, . . . | Coal, .      | Burner of gas radiator left open.                    |
| 12,                     | Washington Coombs, . . . . .     | 52   | Fall River: 72 Jepson Street, . . .    | Water, .     | Burner left open; attempted suicide.                 |
| Feb. 4,                 | Lillian Lambert, . . . . .       | -    | Fall River: 1317 Robeson Street, . . . | Water, .     | Burner of gas radiator left open; accidental.        |
| 8,                      | Rosa Smith, . . . . .            | -    | Fall River: 305 Hamlet Street, . . .   | Water, .     | Burner left open; attempted suicide.                 |
| 8,                      | Wm. Dixon, . . . . .             | -    | Boston: 1281 Columbus Avenue, . . .    | Mixed, .     | Leak in street main.                                 |
| 8,                      | Margaret Trusedale, . . . . .    | 22   |  |              |  |
| 8,                      | Minnie Trusedale, . . . . .      | 18   |  |              |  |
| 8,                      | Mildred Trusedale, . . . . .     | 5    |  |              |  |
| 8,                      | Mary Trusedale, . . . . .        | 52   |  |              |  |

|           |                                |    |   |                  |   |
|-----------|--------------------------------|----|---|------------------|---|
| 11,       | Edward Setell, . . . . .       | 80 | South Boston : 497 East Fourth Street, . . . . .    | Water, . . . . . | Burner of reading lamp left open ; accidental.          |
| 12,       | Mrs. Thos. Monahan, . . . . .  | -  | Roxbury : 6 Circuit Street, . . . . .               | Water, . . . . . | Burner left open.                                       |
| 14,       | Martin Lawler, . . . . .       | 47 | } Boston : 91 Eustis Street, . . . . .              | Coal, . . . . .  | Burner left partially open ; accidental.                |
| 14,       | Eilizabeth Lawler, . . . . .   | 41 |   |                  |   |
| 15,       | Andrew Swansen, . . . . .      | -  | Cambridge : 35 Hudson Street, . . . . .             | Mixed, . . . . . | Burner left partly open ; accidental.                   |
| 15,       | Mrs. John Greenwood, . . . . . | -  | Fall River : 101 Tecumseh Street, . . . . .         | Water, . . . . . | Burner left open ; accidental.                          |
| 18,       | Margaret Malloy, . . . . .     | 50 | Fall River : 176 Eagle Street, . . . . .            | Water, . . . . . | Burner left open ; accidental.                          |
| 19,       | George F. Holmes, . . . . .    | -  | Boston : Falmouth House, . . . . .                  | Coal, . . . . .  | Gas inhaled through rubber tube attached to fixture.    |
| 19,       | George Reardon, . . . . .      | -  | Haverhill : 26 Howe Street, . . . . .               | Water, . . . . . | Burner left open.                                       |
| 19,       | John Green, . . . . .          | 42 | Lowell : 29 Bridge Street, . . . . .                | Mixed, . . . . . | Burner left open ; accidental.                          |
| 21,       | Edward Risley, . . . . .       | 32 | Boston : 68 Elliot Street, . . . . .                | Mixed, . . . . . | Burner left open ; accidental.                          |
| March 12, | George Doherty, . . . . .      | 63 | Worcester : 190 Millbury Street, . . . . .          | Mixed, . . . . . | Gas from broken fixture.                                |
| 29,       | David Klein, . . . . .         | 68 | Boston : 1 Maywood Terrace, . . . . .               | Water, . . . . . | Gas inhaled through rubber tube attached to fixture.    |
| April 2,  | John J. Kernan, . . . . .      | -  | Springfield : 596 Main Street, . . . . .            | Mixed, . . . . . | Gas heater became disconnected, allowing gas to escape. |
| 4,        | Sarah O'Neil, . . . . .        | 20 | } South Boston : 724 East Seventh Street, . . . . . | Water, . . . . . | Burner left open ; accidental.                          |
| 4,        | Eileen O'Neil, . . . . .       | 22 |   |                  |   |
| 20,       | Earl A. Milliken, . . . . .    | 60 | Worcester : 27 Mason Street, . . . . .              | Mixed, . . . . . | Burner left open ; accidental.                          |
| 20,       | Allen McDonald, . . . . .      | -  | } Roxbury : 228 Dudley Street, . . . . .            | Water, . . . . . | Burner left open ; accidental.                          |
| 20,       | Silas McDonald, . . . . .      | -  |   |                  |   |
| 20,       | Joseph McKillen, . . . . .     | -  |   |                  |   |

## Non-fatal Cases — Continued.

| Date.     | NAME.                | Age. | City or Town.                            | Kind of Gas.                            | Remarks.   |                                      |
|-----------|----------------------|------|--|---|--|--------------------------------------|
| 1906.     |                      |      |  |   |  |                                      |
| April 21, | Michael Melville,    | -    | } Fall River: 172 Branch Street,         | Water,                                  | Burner left open.                                    |                                      |
| 21,       | Margaret Melville,   | -    |  |   |  |                                      |
| 23,       | Wm. Robinson,        | -    |  | } Fall River: 54 Garfield Street,       | Water,   | Burner left open; attempted suicide. |
| 24,       | Adeline Everett,     | 18   | Boston: 1 Hanson Street,                 | Mixed,                                  | Burner left open; attempted suicide.                 |                                      |
| 30,       | Michael Cannon,      | 40   | } Boston: Summer and Washington streets. | Mixed,                                  | While cutting and plugging gas main were overcome.   |                                      |
| 30,       | John Donohue,        | 55   |  |   |  |                                      |
| May 31,   | Mrs McArthur,        | -    |  | } Malden: 19 Grove Street,              | Mixed,   | Leak at the meter inlet connection.  |
| June 14,  | Julius Schneider,    | -    | Malden: 182 Bryant Street,               | Mixed,                                  | Blew out the gas.                                    |                                      |
| 16,       | Michael J. Sullivan, | 50   | Boston: 153 Cambridge Street,            | Coal,                                   | Burner left open.                                    |                                      |
| 26,       | Mrs. Oscar Patro,    | -    | Lynn: 435 Summer Street,                 | Mixed,                                  | Gas inhaled through rubber tube attached to fixture. |                                      |
| 30,       | Robert Chisholm,     | -    | } Springfield: Pearl and Salem streets,  | Mixed,                                  | Overcome while installing a meter.                   |                                      |
| 30,       | E. A. White,         | -    |  |   |  |                                      |
| July 6,   | Nora Carney,         | -    |  | } Cambridge: 1800 Massachusetts Avenue. | Mixed,   | Burner left open; accidental.        |
| 15,       | Engla Olsen,         | -    | Lowell: 618 Beacon Street,               | Mixed,                                  | Burned by explosion of gas.                          |                                      |
| 19,       | Napoleon Langlots,   | -    | } Fall River: 37 Park Street,            | Water,                                  | Overcome while attempting to cut off a gas service.  |                                      |
| 19,       | Thomas Smith,        | -    |  |   |  |                                      |
| 22,       | Charles Biddell,     | 42   |  | Boston: 1275 Columbus Avenue,           | Mixed,   | Burner left open; attempted suicide. |

|           |                          |    |   |        |  |
|-----------|--------------------------|----|---|--------|--|
| 28,       | Mrs. Margaret Flannagan, | 45 | Lowell: 23 Kirk Street,                       | Mixed, | Burner left open; attempted suicide.                     |
| Aug. 3,   | George F. McMillan,      | 36 | Boston: 21 Warrenton Street,                  | Mixed, | While removing gas pipe was overcome.                    |
| 17,       | Mrs. Kate Calnin,        | 50 | } Lowell: 211 Middlesex Street,               | Mixed, | Burner left open; accidental.                            |
| 17,       | Mrs. Mary Way,           | 58 |   | Mixed, | Ping removed from end of gas pipe; attempted suicide.    |
| 21,       | Alphonse Lendalot,       | -  | New Bedford: 52 Delano Street,                | Water, | Burner left open; accidental.                            |
| Sept. 13, | Thomas McKenna,          | 19 | Boston: 23 Munroe Street,                     | Mixed, | Gas inhaled through rubber tube attached to fixture.     |
| 18,       | Mrs. Wilkinson,          | -  | Lawrence: Hampton Street,                     | Mixed, | Burned by explosion.                                     |
| 21,       | J. B. Burns,             | -  | Lowell: corner Rogers Street and Butman Road. | Water, | Burner left open; accidental.                            |
| 27,       | Jennie Maitland,         | -  | } Fall River,                                 | Mixed, | Burner of gas stove left open.                           |
| 27,       | Mary J. Matland,         | -  |   | Mixed, | Burner left open; accidental.                            |
| Oct. 1,   | Mary Foy,                | 60 | Lowell: 115 Andrews Street,                   | Coal,  | Burner left open.  |
| 15,       | Daniel Burns,            | 60 | Boston: 382 Hanover Street,                   | Mixed, | Gas inhaled through rubber gas tube attached to fixture. |
| 19,       | William Grant,           | 77 | Boston: 28 Somerset Street,                   | Coal,  | Gas inhaled through rubber tube attached to fixture.     |
| 23,       | William Calkins,         | 47 | Boston: 159 Shawmut Avenue,                   | Coal,  | Gas from broken fixture.                                 |
| Nov. 10,  | Wm. J. O'Donnell,        | -  | Lowell: 1370 Middlesex Street,                | Coal,  | Burner left open; accidental.                            |
| 11,       | Mrs. Sarah Shatz,        | 38 | Boston: 102 Poplar Street,                    | Water, | Defective valve on gas stove.                            |
| 15,       | Harry Daw,               | -  | Woburn: 14 Court Street,                      | Mixed, | Burner left open; accidental.                            |
| 18,       | Wilfred Taylor,          | -  | } Fall River: 211 Rodman Street,              | Mixed, | Burner left open; accidental.                            |
| 18,       | Mrs. Taylor,             | -  |   | Mixed, | Burner left open; accidental.                            |
| 18,       | Wm. Dunn,                | -  | Springfield: 91 Worthington Street,           | Mixed, | Burner left open; accidental.                            |

## Non-fatal Cases — Concluded.

| Date.    | NAME.                 | Age. | City or Town.                        | Kind of Gas. | Remarks.  |
|----------|-----------------------|------|--------------------------------------|--------------|---|
| 1906.    |                       |      |                                      |              |   |
| Nov. 20, | Wm. Hannahan,         | -    | Lowell: 22 Floyd Street,             | Mixed,       | Burner left open; attempted suicide.                  |
| 22,      | Annie Ross,           | -    | Gardner: 191 Vernon Street,          | Water,       | Burner left open; accidental.                         |
| 24,      | Wm. Parks,            | 23   | Boston: 39 Carver Street,            | Mixed,       | Burner left open; accidental.                         |
| Dec. 1,  | Mabel McKenna,        | 30   | Lynn: 114 Franklin Street,           | Mixed,       | Burner of gas heater left open.                       |
| 5,       | Albert Lifford,       | 45   | Cambridge: 369 Western Avenue,       | Mixed,       | Burner left open; accidental.                         |
| 7,       | George Gilbert,       | -    | Everett: 151 Broadway,               | -            | Gas from leak at the meter.                           |
| 9,       | Zalec Wolodorsky,     | 36   | Boston: 31 Billerica Street,         | Mixed,       | Burner left partly open; accidental.                  |
| 10,      | Richard Hansen,       | 33   | Boston: 45 Clarence Street,          | Water,       | Burner left open; accidental.                         |
| 10,      | Alexander Schuler,    | 60   |                                      |              |   |
| 10,      | Mary Lutman,          | 26   | Worcester: 249 Lincoln Street,       | Mixed,       | Gas escaped through defective rubber tube.            |
| 12,      | Dennis Dryden,        | -    | Haverhill: 25 Arch Street,           | Water,       | Overcome while setting a meter.                       |
| 12,      | Edward Regan,         | -    |                                      |              |   |
| 12,      | Emil La Frame,        | 62   | Boston: 362 Tremont Street,          | Mixed,       | Burner left open; accidental.                         |
| 13,      | Mrs. Selmar E. Bubbe, | 35   | Boston: 201 West Springfield Street, | Mixed,       | Burner of gas radiator left open; accidental.         |
| 19,      | James Marble,         | 76   | Lynn: 16 Shepard Street,             | Mixed,       | Burner of radiator left open; attempted suicide.      |
| 20,      | Wm. McNaughton,       | -    | Fall River: 71 Crescent Street,      | Water,       | While making connection to service pipe was overcome. |

|     |                                    |   |   |                  |  |
|-----|------------------------------------|---|---|------------------|--|
| 29, | Maurice Freedman, . . . . .        | - | Lawrence: 123 Valley Street, . . . . .    | Mixed, . . . . . | Burner left open; accidental.                    |
| 30, | George F. Phillips, . . . . .      | - |   |                  |  |
| 30, | Mrs. George F. Phillips, . . . . . | - |   |                  |  |
| 30, | John Phillips, . . . . .           | - | Boston: 1681 Dorchester Avenue, . . . . . | Mixed, . . . . . | Burner left open, fixture defective; accidental. |
| 30, | Thomas Phillips, . . . . .         | - |   |                  |  |

ELECTRICITY.  
*Fatal Cases.*

| Date.    | NAME.                        | Age. | City or Town.                                       | Remarks.   |
|----------|------------------------------|------|---|--|
| 1906.    |                              |      |   |  |
| Jan. 6,  | Johann Grünburg, . . . . .   | -    | Beverly: Elliott Street, . . . . .                  | While cutting off gypsy moth nests from a tree his cutter came in contact with live electric light wire.           |
| March 9, | Negretto Guerano, . . . . .  | -    | Plymouth: corner Cherry Street and Standish Avenue. | Came in careless contact with live electric light wire over hanging sidewalk and weighted down with sleet or snow. |
| 9,       | Samuel Bronstein, . . . . .  | 25   | } Chelsea: corner Hurd and Spruce streets.          | Came in contact, in the street, with a broken telephone wire which was charged from an electric light wire.        |
| 9,       | Jacob Wencor, . . . . .      | 40   |   |  |
| 9,       | Guy Cowperthwaite, . . . . . | 50   | Salem: corner Mill and Canal streets,               | Current from electric light wire during sleet storm.   |
| May 22,  | Laughlin McDonald, . . . . . | 28   | Sharon: junction Pond, Depot and Billings streets.  | Lineman; working in tree made contact with 2,400-volt circuit.   |
| June 18, | Maurice Galvin, . . . . .    | -    | Belmont: Huron Avenue, . . . . .                    | Come in contact with a loose wire crossed with a live electric light wire.   |
| 18,      | Felix Soucy, . . . . .       | 27   | Lawrence: Common Street, . . . . .                  | While climbing down a tree which he had been trimming came in contact with live electric light wire.               |
| July 16, | Terrence Redmond, . . . . .  | -    | Canton: Washington Street, . . . . .                | Telephone lineman; while at his work came in contact with live electric light wire on same pole.                   |

## Fatal Cases — Concluded.

| Date.                   | NAME.                  | Age. | City or Town.                              | Remarks.  |
|-------------------------|------------------------|------|--|---|
| 1900.                   |                        |      |  |   |
| July 17,                | Mrs. Lizzie Dondis,    | 26   | Fall River: 166 George Street,             | Came in contact with a loose telephone wire crossed with a live electric light wire.  |
| 30,                     | Augustus Frederickson, | 20   | Malden: High School Annex,                 | Came in contact with live electric light wire while changing gas pipes which were near the wire.  |
| Aug. 2,                 | Martin McNulty,        | 21   | Fitchburg: Boston and Maine bridge,        | Grasped a live electric light wire running near a bridge abutment over which he was climbing.   |
| 10,                     | Thomas McParland,      | 25   | Leominster: Merriam Avenue,                | Street railway lineman; killed by crossing railway wire with electric light wire on same pole.  |
| 12,                     | Wm. H. Furdon,         | 25   | Newton: Washington Street,                 | Policeman; killed while attempting to remove from the sidewalk a hanging telephone wire crossed with an electric light wire.                          |
| 14,                     | Herbert B. Smith,      | 35   | East Boston: 4 Central Square,             | Electric light lineman; killed while working on pole; probably came in circuit with a commercial line and the standpipes carrying underground cables. |
| 14,                     | Richard H. Harpes,     | 45   | Cambridge: 158 Massachusetts Avenue.       | Killed by shock while standing in water and trying to shut off the current.   |
| Oct. 7,                 | John W. Cody,          | 13   | Salem: Phillips Street,                    | Grasped a live electric light wire broken by a storm and overhanging the street.  |
| 9,                      | Wm. Lynn,              | 25   | Revere: Groscent Avenue and Sumner Street. | Came in contact with live electric light wire broken by a storm and overhanging the street.   |
| 13,                     | Edson E. Pollard,      | 35   | Danvers: Locust Street,                    | Came in contact with live electric light wire while working on a pole.  |
| Nov. 22,                | David H. Davis,        | 39   | Winchendon,                                | Telephone lineman; injured internally by shock from electric light wire while at his work.  |
| <i>Non-fatal Cases.</i> |                        |      |  |   |
| 1900.                   |                        |      |  |   |
| Feb. 12,                | John White,            | -    | Cohasset,                                  | Telephone lineman; injured by bringing telephone wire in contact with live electric light wire.   |
| 25,                     | Daniel Arnold,         | 17   | Medford: corner Salem and Paris streets.   | Took hold of arc lamp cable, receiving shock and burns.   |

|           |                      |    |  |   |
|-----------|----------------------|----|--|---|
| March 9,  | Stephen Murphy,      | -  | Salem: corner Mill and Canal streets,        | Received slight shock by coming in contact with live wire.  |
| 31,       | Robert Randall,      | 12 | Dorchester: 20 Tremlett Street,              | Climbed a telephone pole and came in contact with live electric light wire, causing him to fall to the ground; received slight burns.   |
| April 29, | Charles Williams,    | 14 | Holyoke: 70 Pearl Street,                    | Climbed a telephone pole and came in contact with live electric light wire; received slight burns and other injuries from falling to the ground.  |
| June 5,   | Fred Burns,          | -  | Haverhill: Sargents Square,                  | Telephone lineman; left hand burned while throwing a hand line over an electric light wire.   |
| 11,       | Daniel McDonald,     | -  | Haverhill: Walnut Square,                    | Telephone lineman; arm burned while passing up between electric light wires.  |
| 13,       | Edwin D. Maybury,    | -  | Brockton: electric light station,            | Received slight burn on toe by stepping on live electric light wire while working at switch-board.  |
| July 4,   | Bert Dawson,         | -  | Newburyport,                                 | Slightly burned by contact with live electric light wire.   |
| 17,       | Joseph Camara,       | 23 |  |   |
| 17,       | Mary Camara,         | 22 | Fall River: George Street,                   | Received slight burns by taking hold of a telephone wire crossed with live electric light wire.   |
| 17,       | Antone Camara,       | 24 |  |   |
| Aug 6,    | Albert Anderson,     | -  | Boston: 55 Chatham Street,                   | While standing on a step-ladder installing a transformer came in contact with live electric light wire, shock from which threw him to the ground; received scalp wounds and rendered unconscious by fall. |
| 7,        | Wallace C. Woodward, | -  | Taunton: Broadway,                           | Telephone lineman; hurt by fall from roof of building. Claimed that fall was due to shock from telephone wire crossing electric light wire.   |
| 24,       | Arthur Gray,         | -  | Springfield: corner Mill and Locust streets, | While at work on a pole received a shock from a live wire, which threw him to the ground.   |
| Sept. 18, | J. F. Foley,         | -  | Boston: 45 Ulica Street,                     | Electric light lineman; slight injury by fall and burns from shock while on pole.   |
| 25,       | Frank O'Loughlin,    | 9  | Lowell: Newhall Street,                      | Rendered unconscious by shock from electric light wire overhanging sidewalk.  |



## GAS COMPANIES.

The following table shows the corporate names and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1905. Unless otherwise noted the par value of each share is \$100:—

| CORPORATE NAME.   | Localities Supplied.            | Popu-<br>lation.    | Capital.             |
|---|---------------------------------|---------------------|----------------------|
| Adams Gas Light Co., . . . . .                            | Adams, . . . . .                | 12,486              | \$17,300             |
| Amesbury & Salisbury Gas Co., . . . . .                   | Amesbury, . . . . .             | 8,840               | 60,000               |
|   | Salisbury, . . . . .            | 1,622               | —                    |
| Amherst Gas Co., . . . . .                                | Amherst, . . . . .              | 5,313               | 60,000               |
| Arlington Gas Light Co., . . . . .                        | Arlington, . . . . .            | 9,668               | 95,000               |
|   | Belmont, . . . . .              | 4,360               | —                    |
|   | Winchester, . . . . .           | 8,242               | —                    |
| Athol Gas & Electric Co., . . . . .                       | Athol, . . . . .                | 7,197               | 50,000               |
| Attleboro Gas Light Company Cor-<br>poration, . . . . .   | Attleborough, . . . . .         | 12,702              | 46,400               |
| Barre Acetylene Gas Co., . . . . .                        | Barre, . . . . .                | 2,558               | 7,200 <sup>1</sup>   |
| Bernardston Acetylene Light Co., <sup>2</sup> . . . . .   | Bernardston, . . . . .          | 769                 | 2,200                |
| Beverly Gas & Electric Co., . . . . .                     | Beverly, . . . . .              | 15,223              | 194,000              |
| Boston Consolidated Gas Co., . . . . .                    | Boston, . . . . .               | 504,063             | 15,124,600           |
|   | Brookline, . . . . .            | 23,436              | —                    |
|   | Milton, . . . . .               | 7,054               | —                    |
| Brockton Gas Light Co., . . . . .                         | Brockton, . . . . .             | 47,794              | 390,000              |
| Cambridge Gas Light Co., . . . . .                        | Cambridge, . . . . .            | 97,434              | 1,000,000            |
| Charlestown Gas & Electric Co., . . . . .                 | Somerville (in part), . . . . . | 38,508 <sup>3</sup> | —                    |
|   | Charlestown, . . . . .          | 39,983              | 500,000 <sup>1</sup> |
|   | Somerville (in part), . . . . . | 30,764 <sup>3</sup> | —                    |
|   | Medford (in part), . . . . .    | —                   | —                    |
|   | Everett (in part), . . . . .    | —                   | —                    |
| Chelsea Gas Light Co., . . . . .                          | Chelsea, . . . . .              | 37,389              | 300,000              |
| Chicopee Gas Light Co., . . . . .                         | Chicopee, . . . . .             | 20,191              | 92,500               |
| Citizens' Gas, Electric & Power Co., . . . . .            | Nantucket, . . . . .            | 2,930               | 26,000               |
| Citizens' Gas Light Co., . . . . .                        | Quincy, . . . . .               | 28,076              | 33,000               |
| Clinton Gas Light Co., . . . . .                          | Clinton, . . . . .              | 13,105              | 123,000 <sup>4</sup> |
| Cottage City Gas & Electric Light Co., . . . . .          | Cottage City, . . . . .         | 1,138               | 25,000               |
| Danvers Gas Light Co., . . . . .                          | Danvers, . . . . .              | 9,063               | 20,000 <sup>1</sup>  |
| Dedham & Hyde Park Gas & Electric<br>Light Co., . . . . . | Dedham, . . . . .               | 7,774               | 80,000 <sup>1</sup>  |
|   | Hyde Park, . . . . .            | 14,510              | —                    |
| East Boston Gas Co., . . . . .                            | Boston (East Boston), . . . . . | 51,334              | 220,000 <sup>5</sup> |
| Easthampton Gas Co., . . . . .                            | Easthampton, . . . . .          | 6,808               | 30,000               |
| Fall River Gas Works Co., . . . . .                       | Fall River, . . . . .           | 105,762             | 635,000              |
| Fitchburg Gas & Electric Light Co., . . . . .             | Fitchburg, . . . . .            | 33,021              | 385,000 <sup>1</sup> |
| Framingham Gas, Fuel & Power Co., . . . . .               | Framingham, . . . . .           | 11,548              | 75,000               |
| Gardner Gas, Fuel & Light Co., . . . . .                  | Gardner, . . . . .              | 12,012              | 26,200               |
| Georgetown Gas Co., . . . . .                             | Georgetown, . . . . .           | 1,840               | 10,000               |
| Gloucester Gas Light Co., . . . . .                       | Gloucester, . . . . .           | 26,011              | 150,000 <sup>1</sup> |
| Greenfield Gas Light Co., . . . . .                       | Greenfield, . . . . .           | 9,156               | 50,000 <sup>1</sup>  |
| Hadley Gas Co., <sup>2</sup> . . . . .                    | Hadley, . . . . .               | 1,895               | 950 <sup>5</sup>     |
| Hatfield Gas Co., . . . . .                               | Hatfield, . . . . .             | 1,779               | 4,600 <sup>1</sup>   |
| Haverhill Gas Light Co., . . . . .                        | Haverhill, . . . . .            | 37,830              | 75,000 <sup>1</sup>  |

<sup>1</sup> Par value \$50.<sup>3</sup> Estimated.<sup>5</sup> Par value \$25.<sup>2</sup> Unincorporated.<sup>4</sup> Par value \$500.

| CORPORATE NAME.  | Localities Supplied.        | Popula-<br>tion. | Capital.             |
|--|-----------------------------|------------------|----------------------|
| Ipswich Gas Light Co., . . . .                           | Ipswich, . . . .            | 5,205            | \$16,000             |
| Lawrence Gas Co., . . . .                                | Lawrence, . . . .           | 70,050           | 1,000,000            |
|  | Methuen, . . . .            | 8,676            | -                    |
|  | North Andover, . . . .      | 4,614            | -                    |
| Leominster Gas Light Co., . . . .                        | Andover, . . . .            | 6,632            | -                    |
|  | Leominster, . . . .         | 14,297           | 50,000               |
| Lexington Gas & Electric Co., . . . .                    | Lexington, . . . .          | 4,530            | 40,000               |
| Lowell Gas Light Co., . . . .                            | Lowell, . . . .             | 94,889           | 1,000,000            |
|  | Dracut, . . . .             | 3,537            | -                    |
|  | Tewksbury, . . . .          | 4,415            | -                    |
|  | Chelmsford, . . . .         | 4,254            | -                    |
|  | Lynn, . . . .               | 77,042           | 805,000              |
| Lynn Gas & Electric Co., . . . .                         | Swampscott, . . . .         | 5,141            | -                    |
|  | Saugus, . . . .             | 6,253            | -                    |
|  | Malden, . . . .             | 38,037           | 607,500              |
| Malden & Melrose Gas Light Co., . . . .                  | Melrose, . . . .            | 14,295           | -                    |
|  | Medford (in part), . . . .  | -                | -                    |
|  | Everett (in part), . . . .  | -                | -                    |
| Marblehead Gas & Electric Light Co., . . . .             | Marblehead, . . . .         | 7,209            | 20,000               |
| Marion Gas Co., . . . .                                  | Marion, . . . .             | 1,029            | 14,000               |
| Marlborough-Hudson Gas Co., . . . .                      | Marlborough, . . . .        | 14,073           | 130,000              |
|  | Hudson, . . . .             | 6,217            | -                    |
| Milford Gas Light Co., . . . .                           | Milford, . . . .            | 12,105           | 72,300               |
|  | Hopedale, . . . .           | 2,048            | -                    |
| Natick Gas Light Co., . . . .                            | Natick, . . . .             | 9,609            | 35,000               |
| New Bedford Gas & Edison Light Co., . . . .              | New Bedford, . . . .        | 74,362           | 845,000              |
| Newburyport Gas & Electric Co., . . . .                  | Newburyport, . . . .        | 14,675           | 285,000              |
| Newton & Watertown Gas Light Co., . . . .                | Newton, . . . .             | 36,827           | 300,000              |
|  | Watertown, . . . .          | 11,258           | -                    |
|  | Wellesley, . . . .          | 6,189            | -                    |
|  | Weston, . . . .             | 2,091            | -                    |
|  | North Adams, . . . .        | 22,150           | 100,000              |
| North Adams Gas Light Co., . . . .                       | North Adams, . . . .        | 22,150           | 100,000              |
| Northampton Gas Light Co., . . . .                       | Northampton, . . . .        | 19,987           | 100,000 <sup>1</sup> |
| North Attleborough Gas Light Co., . . . .                | North Attleborough, . . . . | 7,878            | 68,100               |
|  | Wrentham, . . . .           | 1,428            | -                    |
| Northfield Acetylene Gas Light Co., <sup>2</sup> . . . . | Northfield, . . . .         | 2,017            | - <sup>3</sup>       |
| Norwood Gas Light Co., . . . .                           | Norwood, . . . .            | 6,731            | 12,000               |
| People's Gas & Electric Co., of Stone-<br>ham, . . . .   | Stoneham, . . . .           | 6,332            | 10,000               |
|  | Reading, . . . .            | 5,682            | -                    |
| Pittsfield Coal Gas Co., . . . .                         | Pittsfield, . . . .         | 25,001           | 250,000              |
|  | Dalton, . . . .             | 3,122            | -                    |
| Plymouth Gas Light Co., . . . .                          | Plymouth, . . . .           | 11,119           | 40,000               |
| Salem Gas Light Co., . . . .                             | Salem, . . . .              | 37,627           | 349,600              |
|  | Peabody, . . . .            | 13,098           | -                    |
| Southbridge Gas & Electric Co., . . . .                  | Southbridge, . . . .        | 11,000           | 50,000 <sup>4</sup>  |
| South Deerfield Gas Co., <sup>2</sup> . . . .            | South Deerfield, . . . .    | 752 <sup>5</sup> | 4,400 <sup>4</sup>   |
| South Hadley Gas Co., . . . .                            | South Hadley, . . . .       | 5,054            | 5,000                |
| Spencer Gas Co., . . . .                                 | Spencer, . . . .            | 7,121            | 85,000               |
| Springfield Gas Light Co., . . . .                       | Springfield, . . . .        | 73,540           | 770,900              |
|  | West Springfield, . . . .   | 8,101            | -                    |
|  | Longmeadow, . . . .         | 964              | -                    |
|  | Agawam, . . . .             | 2,795            | -                    |
|  | Ludlow, . . . .             | 3,881            | -                    |
| Stoughton Gas & Electric Co., . . . .                    | Stoughton, . . . .          | 5,969            | 24,000               |
| Suburban Gas & Electric Co., . . . .                     | Revere, . . . .             | 12,659           | 453,000              |
|  | Winthrop, . . . .           | 7,034            | -                    |
| Sunderland Gas Co., <sup>2</sup> . . . .                 | Sunderland, . . . .         | 910              | 2,800 <sup>4</sup>   |
| Taunton Gas Light Co., . . . .                           | Taunton, . . . .            | 30,967           | 160,000 <sup>4</sup> |

<sup>1</sup> Par value, \$25.<sup>2</sup> Capital invested, \$3,265.<sup>3</sup> Estimated.<sup>4</sup> Unincorporated.<sup>5</sup> Par value, \$50.

| CORPORATE NAME.                                    | Localities Supplied.        | Popu-<br>lation.   | Capital. |
|--|-----------------------------|--------------------|----------|
| Vineyard Haven Gas & Electric Light Co., . . . . . | Vineyard Haven, . . . . .   | 1,053 <sup>1</sup> | \$5,000  |
| Waltham Gas Light Co., . . . . .                   | Waltham, . . . . .          | 26,282             | 324,700  |
| Webster Electric Co., . . . . .                    | Webster, . . . . .          | 10,018             | 95,000   |
|  | Dudley, . . . . .           | 3,818              | —        |
| Williamstown Gas Co., . . . . .                    | Williamstown, . . . . .     | 4,425              | 20,000   |
| Woburn Gas Light Co., . . . . .                    | Woburn, . . . . .           | 14,402             | 45,100   |
| Worcester County Gas Co., . . . . .                | Brookfield, . . . . .       | 2,388              | 85,000   |
|  | Leicester, . . . . .        | 3,414              | —        |
|  | North Brookfield, . . . . . | 2,617              | —        |
|  | West Brookfield, . . . . .  | 1,384              | —        |
| Worcester Gas Light Co., . . . . .                 | Worcester, . . . . .        | 128,135            | 800,000  |

<sup>1</sup> Estimated.

The town of Ware is supplied with gas by the Otis Company, a local manufacturing corporation, and Thomas G. Sadler supplied gas in South Attleborough.

The companies in Adams, Amherst, Athol, Beverly, Brookline and the Brighton district of Boston, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, Nantucket, New Bedford, Newburyport, Newton, North Adams, Revere, Southbridge, Spencer, Stoughton, Waltham, Webster and Williamstown supplied electric light.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

| COMPANY.                            | Whole Number of Stockholders. | Number of Stockholders resident in Massachusetts. | Value at Par of Stock held in Massachusetts. |
|-------------------------------------|-------------------------------|---|--|
| Adams, . . . . .                    | 14                            | 13  | \$16,900                                     |
| Amesbury, . . . . .                 | 7                             | 7   | 60,000                                       |
| Amherst, . . . . .                  | 61                            | 58  | 58,800                                       |
| Arlington, . . . . .                | 7                             | 7   | 95,000                                       |
| Athol, . . . . .                    | 11                            | 9   | 33,300                                       |
| Attleboro, . . . . .                | 25                            | 22  | 43,500                                       |
| Barre, . . . . .                    | 3                             | 3   | 7,200  |
| Bernardston, <sup>1</sup> . . . . . | 12                            | 12  | 2,200  |
| Beverly, . . . . .                  | 46                            | 45  | 192,700                                      |
| Boston, . . . . .                   | 15                            | 15  | 15,124,600                                   |
| Brockton, . . . . .                 | 47                            | 43  | 378,400                                      |
| Cambridge, . . . . .                | 564                           | 495   | 893,000                                      |
| Charlestown, . . . . .              | 206                           | 267   | 446,450                                      |
| Chelsea, . . . . .                  | 10                            | 10  | 300,000                                      |
| Chicopee, . . . . .                 | 5                             | 1   | 2,500  |
| Citizens' (Nantucket), . . . . .    | 75                            | 74  | 25,500                                       |

<sup>1</sup> Unincorporated.

| COMPANY.                      | Whole Number<br>of<br>Stockholders. | Number of<br>Stockholders<br>resident in<br>Massachusetts. | Value at Par of<br>Stock held in<br>Massachusetts. |
|-------------------------------|-------------------------------------|--|--|
| Citizens' (Quincy),           | 6                                   | 6  | \$33,000   |
| Clinton,                      | 6                                   | 6  | 123,000  |
| Cottage City,                 | 3                                   | 3  | 25,000   |
| Danvers,                      | 6                                   | 6  | 20,000   |
| Dedham,                       | 13                                  | 7  | 2,400  |
| East Boston,                  | 19                                  | 16   | 217,975  |
| Easthampton,                  | 40                                  | 37   | 24,400   |
| Fall River,                   | 290                                 | 266  | 593,000  |
| Fitchburg,                    | 93                                  | 85   | 348,350  |
| Framingham,                   | 12                                  | 12   | 75,000   |
| Gardner,                      | 13                                  | 12   | 22,200   |
| Georgetown,                   | 5                                   | 5  | 10,600   |
| Gloucester,                   | 138                                 | 129  | 144,750  |
| Greenfield,                   | 32                                  | 23   | 43,800   |
| Hadley, <sup>1</sup>          | 19                                  | 18   | 900  |
| Hatfield,                     | 19                                  | 18   | 4,550  |
| Haverhill,                    | 5                                   | 3  | 74,900   |
| Ipswich,                      | 13                                  | 13   | 16,000   |
| Lawrence,                     | 390                                 | 349  | 878,900  |
| Leominster,                   | 22                                  | 17   | 49,100   |
| Lexington,                    | 7                                   | 7  | 40,000   |
| Lowell,                       | 519                                 | 439  | 884,500  |
| Lynn,                         | 224                                 | 209  | 778,200  |
| Malden,                       | 142                                 | 49   | 153,500  |
| Marblehead,                   | 35                                  | 31   | 19,350   |
| Marion,                       | 18                                  | 17   | 12,500   |
| Marlborough,                  | 4                                   | 4  | 130,000  |
| Milford,                      | 57                                  | 49   | 70,400   |
| Natick,                       | 16                                  | 16   | 35,000   |
| New Bedford,                  | 428                                 | 372  | 746,900  |
| Newburyport,                  | 11                                  | 11   | 285,000  |
| Newton,                       | 5                                   | 5  | 300,000  |
| North Adams,                  | 35                                  | 31   | 97,400   |
| Northampton,                  | 54                                  | 41   | 61,600   |
| North Attleborough,           | 40                                  | 37   | 66,900   |
| Norwood,                      | 5                                   | 4  | 9,400  |
| Peopple's (Stoneham),         | 6                                   | 5  | 9,000  |
| Pittsfield,                   | 82                                  | 69   | 236,000  |
| Plymouth,                     | 38                                  | 34   | 33,600   |
| Salem,                        | 198                                 | 179  | 325,500  |
| Southbridge,                  | 69                                  | 66   | 48,550   |
| South Deerfield, <sup>1</sup> | 11                                  | 11   | 4,400  |
| South Hadley,                 | 25                                  | 25   | 5,000  |
| Spencer,                      | 7                                   | 7  | 85,000   |
| Springfield,                  | 250                                 | 83   | 221,900  |
| Stoughton,                    | 7                                   | 7  | 24,000   |
| Suburban,                     | 121                                 | 32   | 69,200   |
| Sunderland, <sup>1</sup>      | 18                                  | 17   | 2,700  |
| Taunton,                      | 153                                 | 147  | 151,850  |
| Vineyard Haven,               | 10                                  | 10   | 5,000  |
| Waltham,                      | 10                                  | 10   | 324,700  |
| Webster,                      | 55                                  | 53   | 81,500   |
| Williamstown,                 | 19                                  | 17   | 19,000   |
| Woburn,                       | 39                                  | 38   | 44,600   |
| Worcester County,             | 7                                   | 7  | 85,000   |
| Worcester,                    | 237                                 | 213  | 728,100  |

<sup>1</sup> Unincorporated.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

|  | FOR YEAR ENDING JUNE 30. |                       |
|--|--------------------------|-----------------------|
|  | 1905.                    | 1906.                 |
| <b>INCOME:—</b>  |                          |                       |
| For gas sold by meter, . . . . .   | \$7,764,507 73           | \$8,263,869 11        |
| For gas supplied to public lamps, . . . . .  | 198,228 64               | 213,870 39            |
| For gas sold to other companies, . . . . .   | 1,159,087 08             | 193,701 74            |
| From sales of coke, . . . . .  | 535,734 23               | 384,701 25            |
| sales of tar, . . . . .  | 162,346 92               | 134,484 12            |
| sales of ammoniacal liquor, . . . . .  | 41,115 32                | 42,289 39             |
| rent of meters, . . . . .  | 5,228 12                 | 5,610 20              |
| rent of gas stoves and engines, . . . . .  | 191 44                   | 155 89                |
| rent of gas lamps, . . . . .   | 2,326 89                 | 2,023 79              |
| public lamps other than gas lamps, . . . . .   | 16,908 51                | 16,215 74             |
| other sources, . . . . .   | —                        | 25 00                 |
| <b>Total, . . . . .</b>  | <b>\$9,885,674 88</b>    | <b>\$9,256,946 62</b> |
| <b>EXPENSES:—</b>  |                          |                       |
| 1. Coals, . . . . .  | \$1,623,021 36           | \$1,424,982 46        |
| 2. Enrichers, . . . . .  | 694,856 30               | 650,596 01            |
| 3. Purifying materials, . . . . .  | 72,828 93                | 85,051 09             |
| 4. Water, . . . . .  | 28,009 89                | 28,410 73             |
| 5. Wages at works, . . . . .   | 673,429 45               | 645,372 58            |
| 6. Repairs and maintenance of works, . . . . .   | 381,432 46               | 400,186 75            |
| 7. Apparatus and machinery, . . . . .  | 37,527 22                | 51,750 54             |
| 8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors, . . . . . | 291,614 95               | 363,801 13            |
| 9. Repairs, renewals and maintenance of mains and service pipes, . . . . .                                   | 305,959 25               | 287,304 11            |
| 10. Distribution tools and appliances, . . . . .   | 47,974 94                | 52,719 03             |
| 11. Repairs and renewals of meters, . . . . .  | 149,120 22               | 174,807 70            |
| 12. Gas stove fixing, repairs, etc., . . . . .   | 74,595 59                | 81,224 93             |
| 13. Lighting and repairing (gas lamps only), . . . . .   | 26,364 10                | 42,729 52             |
| 14. Lighting and repairing, and materials used for other lamps, . . . . .                                    | 16,430 84                | 22,746 06             |
| 15. Directors' allowances, . . . . .   | 13,626 41                | 13,815 81             |
| 16. Salaries of officers, . . . . .  | 164,943 48               | 191,767 89            |
| 17. General salaries, . . . . .  | 231,881 64               | 283,156 08            |
| 18. Rent of offices, . . . . .   | 34,811 00                | 29,165 17             |
| 19. General office expenses, . . . . .   | 197,798 39               | 187,623 75            |
| 20. Taxes, . . . . .   | 507,170 98               | 581,596 31            |
| 21. Insurance, . . . . .   | 41,467 07                | 39,846 57             |
| 22. Law expenses, . . . . .  | 57,350 17                | 54,362 70             |
| 23. Claims, . . . . .  | 20,979 14                | 25,188 96             |
| 24. Bad debts, . . . . .   | 9,235 60                 | 10,394 57             |
| 25. Incidental expenses, . . . . .   | 5,955 05                 | 12,972 07             |
| 26. Gas bought, . . . . .  | 1,438,145 25             | 720,366 22            |
| <b>Total, . . . . .</b>  | <b>\$7,146,529 68</b>    | <b>\$6,431,938 74</b> |
| Leaving an apparent profit on their gas business of . . . . .  | \$2,739,145 20           | \$2,825,007 88        |
| They have also received for interest, etc., . . . . .  | 34,676 88                | 25,171 05             |
| for rents, etc., . . . . .   | 498,328 98               | 158,741 09            |
| as profits from electric lighting, . . . . .   | 634,690 18               | 666,710 26            |
| <b>Making a total of . . . . .</b>   | <b>\$3,906,841 24</b>    | <b>\$3,675,630 28</b> |
| <b>From these receipts should be deducted:—</b>  |                          |                       |
| Interest on bonds and loans, . . . . .   | \$509,622 31             | \$213,210 21          |
| Dividends, . . . . .   | 1,864,701 50             | 2,450,671 00          |
| Other items, . . . . .   | 972,088 71               | 639,414 29            |
|  | <b>\$3,346,412 52</b>    | <b>\$3,303,295 50</b> |
| <b>Leaving a surplus for the year of . . . . .</b>   | <b>\$560,428 72</b>      | <b>\$372,334 78</b>   |

Five<sup>1</sup> of the companies appear not to have earned expenses, and twenty-five<sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$499,361.38. The receipts from sales for public lamps have increased by \$15,641.75.

In Appendix A will be found, under date of June 30, 1906, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1905 show the following facts:—

|  | JUNE 30.        |                 |
|--|-----------------|-----------------|
|  | 1905.           | 1906.           |
| <b>ASSETS:—</b>                                  |                 |                 |
| Real estate, machinery, street mains and meters, | \$39,645,464 36 | \$42,253,245 34 |
| Cash on hand, . . . . .                          | 852,447 04      | 684,060 77      |
| Due for gas, . . . . .                           | 545,641 66      | 628,359 80      |
| Other accounts due, . . . . .                    | 225,577 50      | 261,640 14      |
| Materials, etc., . . . . .                       | 1,550,033 46    | 1,766,731 01    |
| Notes receivable, . . . . .                      | 94,154 60       | 84,599 53       |
| Investments, etc., . . . . .                     | 607,864 66      | 587,863 81      |
| Electric assets, . . . . .                       | 5,120,789 49    | 5,844,054 03    |
|  | \$48,641,972 67 | \$52,110,554 43 |
| <b>LIABILITIES:—</b>                             |                 |                 |
| Capital stock, . . . . .                         | \$27,783,404 36 | \$28,990,615 99 |
| Bonds, . . . . .                                 | 1,314,800 00    | 1,424,800 00    |
| Notes payable, . . . . .                         | 2,847,938 30    | 3,802,565 36    |
| Unpaid bills, . . . . .                          | 641,148 88      | 703,650 67      |
| Unpaid dividends, . . . . .                      | 43,644 25       | 50,433 50       |
| Deposits, . . . . .                              | 259,448 88      | 279,471 51      |
| Interest due and unpaid, . . . . .               | 1,385 00        | 3,907 12        |
| Interest accrued but not due, . . . . .          | 29,196 55       | 23,860 81       |
| Other items, . . . . .                           | 10,209,711 47   | 10,694,800 61   |
|  | \$43,130,677 69 | \$45,974,105 57 |
| Reserved and depreciation funds, . . . . .       | 493,349 67      | 749,534 31      |
|  | \$43,624,027 36 | \$46,723,639 88 |
| Surplus, . . . . .                               | 5,017,945 31    | 5,386,914 55    |
|  | \$48,641,972 67 | \$52,110,554 43 |

<sup>1</sup> Ten last year.<sup>2</sup> Twenty-six last year.

Of these companies:—

|  | JUNE 30.       |                |
|--|----------------|----------------|
|  | 1905.          | 1906.          |
| 63 <sup>1</sup> show an aggregate surplus of . . . . .     | \$5,129,838 77 | \$5,500,243 17 |
| 10 <sup>2</sup> show an aggregate deficit of . . . . .     | 111,893 46     | 113,328 62     |
| Leaving total net surplus, as shown above, . . . . .       | \$5,017,945 31 | \$5,386,914 55 |
| Which, added to reserves carried as liabilities, . . . . . | 493,349 67     | 749,534 31     |
| Would show an actual surplus of . . . . .                  | \$5,511,294 98 | \$6,136,448 86 |
| Equivalent to a per cent. on capital of about . . . . .    | 20             | 21             |

<sup>1</sup> Seventy in 1905.

<sup>2</sup> Eleven in 1905.

The following table shows the total valuation of the property of each company, as assessed by the local assessors:—

| COMPANY.                         | Assessed Value. | COMPANY.                       | Assessed Value. |
|----------------------------------|-----------------|--------------------------------|-----------------|
| Adams, . . . . .                 | \$34,400        | Malden, . . . . .              | \$742,450       |
| Amesbury, . . . . .              | 53,800          | Marblehead, . . . . .          | 11,000          |
| Amherst, . . . . .               | 25,250          | Marion, . . . . .              | 8,200           |
| Arlington, . . . . .             | 54,829          | Marlborough, . . . . .         | 146,280         |
| Athol, . . . . .                 | 40,000          | Milford, . . . . .             | 73,400          |
| Attleboro, . . . . .             | 107,700         | Natick, . . . . .              | 26,625          |
| Barre, . . . . .                 | 3,950           | New Bedford, . . . . .         | 811,625         |
| Bernardston, . . . . .           | 500             | Newburyport, . . . . .         | 201,200         |
| Beverly, . . . . .               | 163,075         | Newton, . . . . .              | 668,350         |
| Boston, . . . . .                | 15,057,000      | North Adams, . . . . .         | 280,000         |
| Brockton, . . . . .              | 342,300         | Northampton, . . . . .         | 106,200         |
| Cambridge, . . . . .             | 1,796,000       | North Attleborough, . . . . .  | 62,050          |
| Charlestown, . . . . .           | 824,000         | Northfield, . . . . .          | 2,000           |
| Chelsea, . . . . .               | 379,150         | Norwood, . . . . .             | 36,600          |
| Chicopee, . . . . .              | 104,000         | Otis Co. (Ware), . . . . .     | 14,700          |
| Citizens' (Nantucket), . . . . . | 20,250          | People's (Stoneham), . . . . . | 5,000           |
| Citizens' (Quincy), . . . . .    | 36,300          | Pittsfield, . . . . .          | 214,000         |
| Clinton, . . . . .               | 86,300          | Plymouth, . . . . .            | 24,450          |
| Cottage City, . . . . .          | 20,000          | Sadler, T. G. (South Attle-    |                 |
| Danvers, . . . . .               | 19,000          | borough), . . . . .            | 1,000           |
| Dedham, . . . . .                | 69,450          | Salem, . . . . .               | 438,900         |
| East Boston, . . . . .           | 315,400         | Southbridge, . . . . .         | 57,500          |
| Easthampton, . . . . .           | 32,000          | South Deerfield, . . . . .     | 1,500           |
| Fall River, . . . . .            | 844,950         | South Hadley, . . . . .        | 2,100           |
| Fitchburg, . . . . .             | 432,775         | Spencer, . . . . .             | 34,000          |
| Framingham, . . . . .            | 36,900          | Springfield, . . . . .         | 1,238,000       |
| Gardner, . . . . .               | 24,500          | Stoughton, . . . . .           | 20,000          |
| Georgetown, . . . . .            | 4,000           | Suburban, . . . . .            | 545,272         |
| Gloucester, . . . . .            | 152,100         | Sunderland, . . . . .          | 250             |
| Greenfield, . . . . .            | 32,000          | Taunton, . . . . .             | 142,000         |
| Hadley, . . . . .                | 765             | Vineyard Haven, . . . . .      | 4,400           |
| Hatfield, . . . . .              | 375             | Waltham, . . . . .             | 500,000         |
| Haverhill, . . . . .             | 355,200         | Webster, . . . . .             | 89,300          |
| Ipswich, . . . . .               | 19,100          | Williamstown, . . . . .        | 28,000          |
| Lawrence, . . . . .              | 1,285,400       | Woburn, . . . . .              | 57,500          |
| Leominster, . . . . .            | 60,300          | Worcester County, . . . . .    | 9,500           |
| Lexington, . . . . .             | 22,500          | Worcester, . . . . .           | 1,480,700       |
| Lowell, . . . . .                | 1,708,317       |                                |                 |
| Lynn, . . . . .                  | 1,302,500       |                                | \$33,950,388    |

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned:—

|                                  |          |                              |             |
|----------------------------------|----------|------------------------------|-------------|
| Amherst, . . . . .               | \$24,100 | Newton, . . . . .            | \$93,983    |
| Beverly, . . . . .               | 97,675   | Southbridge, . . . . .       | 35,000      |
| Citizens' (Nantucket), . . . . . | 13,100   | Spencer, . . . . .           | 6,400       |
| Clinton, . . . . .               | 47,500   | Suburban (Revere), . . . . . | 354,560     |
| Easthampton, . . . . .           | 9,000    | Webster, . . . . .           | 52,000      |
| Fitchburg, . . . . .             | 264,360  | Williamstown, . . . . .      | 6,000       |
| Lawrence, . . . . .              | 359,400  |                              |             |
| Lexington, . . . . .             | 16,700   | Total, . . . . .             | \$1,788,123 |
| Lynn, . . . . .                  | 408,350  |                              |             |

The value of the gas plants as assessed by the local assessors is then, in round numbers, approximately \$30,000,000, as there are electric plants at Adams, Athol, the Brighton district of Boston, Charlestown, Chelsea, Cottage City, New Bedford, Newburyport, North Adams, Stoughton and Waltham which are not given in the last table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments:—

| COMPANY.                         | Amount of Taxes paid. | Amount per Thousand sold. |
|----------------------------------|-----------------------|---------------------------|
| Adams, . . . . .                 | \$270 00              | \$0 0248                  |
| Amesbury, . . . . .              | 791 14                | 0720                      |
| Amherst, . . . . .               | 258 20                | 3676                      |
| Arlington, . . . . .             | 996 27                | 0602                      |
| Athol, . . . . .                 | 288 14                | 0379                      |
| Attleboro, . . . . .             | 1,615 25              | 0525                      |
| Barre, . . . . .                 | 125 16                | 1 1863                    |
| Beverly, . . . . .               | 2,009 74              | 0598                      |
| Boston, . . . . .                | 264,000 00            | 0675                      |
| Brockton, . . . . .              | 5,619 64              | 0511                      |
| Cambridge, . . . . .             | 33,612 57             | 0717                      |
| Charlestown, . . . . .           | 13,587 23             | 0714                      |
| Chelsea, . . . . .               | 4,305 24              | 0563                      |
| Chicopee, . . . . .              | 1,843 80              | 0640                      |
| Citizens' (Nantucket), . . . . . | 153 93                | 0508                      |
| Citizens' (Quincy), . . . . .    | 679 13                | 0688                      |
| Clinton, . . . . .               | 839 12                | 0564                      |
| Cottage City, . . . . .          | 188 51                | 0432                      |
| Danvers, . . . . .               | 329 94                | 0741                      |
| Dedham, . . . . .                | 1,433 37              | 0474                      |
| East Boston, . . . . .           | 5,100 00              | 0423                      |
| Easthampton, . . . . .           | 344 29                | 0499                      |



| COMPANY.                                      | Amount<br>of<br>Taxes paid. | Amount per<br>Thousand<br>sold. |
|---|-----------------------------|---------------------------------|
| Fall River, . . . . .                         | \$24,000 00                 | \$0 0646                        |
| Fitchburg, . . . . .                          | 3,598 00                    | 0728                            |
| Framingham, . . . . .                         | 318 21                      | 0234                            |
| Gardner, . . . . .                            | 620 18                      | 0813                            |
| Georgetown, . . . . .                         | 5 00                        | 0787                            |
| Gloucester, . . . . .                         | 4,862 48                    | 0992                            |
| Greenfield, . . . . .                         | 739 67                      | 1041                            |
| Hadley, . . . . .                             | 12 79                       | 9017                            |
| Hatfield, . . . . .                           | 12 31                       | 1218                            |
| Haverhill, . . . . .                          | 6,726 53                    | 0394                            |
| Ipswich, . . . . .                            | 333 52                      | 0596                            |
| Lawrence, . . . . .                           | 19,341 04                   | 0666                            |
| Leominster, . . . . .                         | 1,192 53                    | 0882                            |
| Lexington, . . . . .                          | 118 32                      | 1518                            |
| Lowell, . . . . .                             | 39,882 46                   | 0788                            |
| Lynn, . . . . .                               | 10,692 78                   | 0261                            |
| Malden, . . . . .                             | 11,062 62                   | 0610                            |
| Marblehead, . . . . .                         | 190 92                      | 0392                            |
| Marion, . . . . .                             | 98 11                       | 4498                            |
| Marlborough, . . . . .                        | 2,899 36                    | 1154                            |
| Milford, . . . . .                            | 1,825 26                    | 1317                            |
| Natick, . . . . .                             | 569 38                      | 0523                            |
| New Bedford, . . . . .                        | 19,474 44                   | 0998                            |
| Newburyport, . . . . .                        | 2,015 48                    | 0789                            |
| Newton, . . . . .                             | 7,864 51                    | 0459                            |
| North Adams, . . . . .                        | 2,504 49                    | 0395                            |
| Northampton, . . . . .                        | 2,437 10                    | 0606                            |
| North Attleborough, . . . . .                 | 1,818 70                    | 0778                            |
| Northfield, . . . . .                         | 34 48                       | 7748                            |
| Norwood, . . . . .                            | 656 42                      | 0568                            |
| Otis Co. (Ware), . . . . .                    | 298 79                      | 0494                            |
| People's (Stoneham), . . . . .                | 9 26                        | 0024                            |
| Pittsfield, . . . . .                         | 4,218 68                    | 0631                            |
| Plymouth, . . . . .                           | 437 76                      | 0561                            |
| Sadler, T. G. (South Attleborough), . . . . . | 16 10                       | 3096                            |
| Salem, . . . . .                              | 11,853 64                   | 1180                            |
| Southbridge, . . . . .                        | 381 98                      | 0748                            |
| South Deerfield, . . . . .                    | 32 15                       | 4045                            |
| South Hadley, . . . . .                       | 98 20                       | 8505                            |
| Spencer, . . . . .                            | 449 14                      | 0417                            |
| Springfield, . . . . .                        | 17,261 16                   | 0526                            |
| Stoughton, . . . . .                          | 223 24                      | 2746                            |
| Suburban (Revere), . . . . .                  | 3,978 90                    | 1129                            |
| Sunderland, . . . . .                         | 4 42                        | 1681                            |
| Taunton, . . . . .                            | 4,906 55                    | 0641                            |
| Vineyard Haven, . . . . .                     | 65 56                       | 4162                            |
| Waltham, . . . . .                            | 3,160 09                    | 0440                            |
| Webster, . . . . .                            | 328 21                      | 0354                            |
| Williamstown, . . . . .                       | 268 61                      | 0525                            |
| Woburn, . . . . .                             | 1,601 33                    | 1117                            |
| Worcester County, . . . . .                   | 81 03                       | 0288                            |
| Worcester, . . . . .                          | 27,623 75                   | 0621                            |
|   | \$581,596 31                |                                 |

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$581,596.31, an average of 6.5 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$74,527.83 in the total, and an increase of one and six-tenths of a cent for every thousand feet sold.

## DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table: —

| COMPANY.                         | Rate Per Cent.  | Amount of Dividends. | Amount per Thousand sold. |
|----------------------------------|-----------------|----------------------|---------------------------|
| Adams, . . . . .                 | 12              | \$2,076 00           | —                         |
| Amesbury, . . . . .              | — <sup>1</sup>  | —                    | —                         |
| Amherst, . . . . .               | 6               | 3,600 00             | —                         |
| Arlington, . . . . .             | — <sup>1</sup>  | —                    | —                         |
| Athol, . . . . .                 | 6               | 3,000 00             | —                         |
| Attleboro, . . . . .             | 12              | 5,568 00             | \$0 1811                  |
| Barre, . . . . .                 | — <sup>1</sup>  | —                    | —                         |
| Barnardston, . . . . .           | — <sup>1</sup>  | —                    | —                         |
| Beverly, . . . . .               | 12              | 23,280 00            | —                         |
| Boston, . . . . .                | 8               | 1,209,968 00         | —                         |
| Brockton, . . . . .              | 5               | 19,500 00            | 1775                      |
| Cambridge, . . . . .             | 10              | 88,000 00            | 1878                      |
| Charlestown, . . . . .           | 10              | 50,000 00            | —                         |
| Chelsea, . . . . .               | 10              | 30,000 00            | —                         |
| Chicopee, . . . . .              | 4 <sup>1</sup>  | 3,125 00             | 1085                      |
| Citizens' (Nantucket), . . . . . | — <sup>1</sup>  | —                    | —                         |
| Citizens' (Quincy), . . . . .    | — <sup>1</sup>  | —                    | —                         |
| Clinton, . . . . .               | 5               | 5,750 00             | —                         |
| Cottage City, . . . . .          | 3               | 750 00               | —                         |
| Danvers, . . . . .               | 3               | 600 00               | 1348                      |
| Dedham, . . . . .                | 4               | 3,200 00             | 1058                      |
| East Boston, . . . . .           | 10              | 22,000 00            | 1824                      |
| Easthampton, . . . . .           | 6               | 1,800 00             | —                         |
| Fall River, . . . . .            | 10              | 63,500 00            | 1708                      |
| Fitchburg, . . . . .             | 9               | 34,650 00            | —                         |
| Framingham, . . . . .            | — <sup>1</sup>  | —                    | —                         |
| Gardner, . . . . .               | — <sup>1</sup>  | —                    | —                         |
| Georgetown, . . . . .            | — <sup>1</sup>  | —                    | —                         |
| Gloucester, . . . . .            | 8 <sup>2</sup>  | 12,000 00            | 3060                      |
| Greenfield, . . . . .            | 6 <sup>3</sup>  | 120 00               | 0169                      |
| Hadley, . . . . .                | — <sup>1</sup>  | —                    | —                         |
| Hatfield, . . . . .              | — <sup>1</sup>  | —                    | —                         |
| Haverhill, . . . . .             | — <sup>1</sup>  | —                    | —                         |
| Ipswich, . . . . .               | 6               | 960 00               | 1716                      |
| Lawrence, . . . . .              | 6               | 60,000 00            | —                         |
| Leominster, . . . . .            | — <sup>1</sup>  | —                    | —                         |
| Lexington, . . . . .             | — <sup>1</sup>  | —                    | —                         |
| Lowell, . . . . .                | 10              | 100,000 00           | 1976                      |
| Lynn, . . . . .                  | 30 <sup>4</sup> | 235,750 00           | —                         |
| Malden, . . . . .                | 3               | 18,225 00            | 1005                      |
| Marblehead, . . . . .            | — <sup>1</sup>  | —                    | —                         |
| Marion, . . . . .                | — <sup>1</sup>  | —                    | —                         |

<sup>1</sup> No dividends declared.

<sup>2</sup> An additional dividend of two per cent., or \$3,000, was declared on wharf property.

<sup>3</sup> On preferred stock only (\$2,000).

<sup>4</sup> Five per cent. on \$690,000; twenty-five per cent. on \$805,000.

| COMPANY.               | Gross Price. | REMARKS.  | Average Price 1904-1906. | Average Price 1905-1906. |
|------------------------|--------------|---|--------------------------|--------------------------|
| Dedham, . . . . .      | \$1 20       | Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 6,000 feet; 20 cents per M to 30,000 feet; 25 cents per M to 100,000 feet; 30 cents per M on 100,000 feet and over, for payment before the 10th of the month.                               | \$1 19                   | \$1 23                   |
| East Boston, . . . . . | 1 35         | Discount 15 cents per M on bills paid on or before the 15th of the month.   | 1 20                     | 1 24                     |
| Easthampton, . . . . . | 2 00         | Discounts: 20 cents per M to 500 feet; 30 cents per M to 5,000 feet; 40 cents per M over 5,000 feet.  | 1 66                     | 1 76                     |
| Fall River, . . . . .  | 1 00         | Discount 10 cents per M.  | 96.3                     | 1 01                     |
| Fitchburg, . . . . .   | 1 65         | Discount 20 cents per M for payment on or before the 20th of the month.   | 1 46                     | 1 46                     |
| Frammingham, . . . . . | 2 00         | Discounts: 5 per cent. to consumers of less than 1,000 feet; 10 per cent. to consumers of 1,000 to 2,000 feet; 20 per cent. to consumers of 2,000 to 10,000 feet; over 10,000 feet 25 per cent., if payment is made before the 15th of the month.               | 1 59                     | 1 55                     |
| Gardner, . . . . .     | 2 20         | Discount 20 cents per M if paid by the 10th of the month.   | 2 00                     | 2 00                     |
| Georgetown, . . . . .  | 1 50         | Acetylene gas.  | 19 00                    | -                        |
| Gloucester, . . . . .  | 1 50         | Discount 20 per cent. if paid on or before the 15th of the month.   | 1 21                     | 1 21                     |
| Greenfield, . . . . .  | 2 00         | On bills of \$2 per month for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2 for stores 10 per cent.; \$1.50 net on 400 feet per month if used for fuel.   | 1 72                     | 1 79                     |
| Hadley, . . . . .      | 15 00        | Acetylene gas.  | 15 00                    | 15 00                    |
| Hatfield, . . . . .    | 15 00        | Acetylene gas.  | 15 00                    | 15 00                    |
| Haverhill, . . . . .   | 1 10         | Discount 10 cents per M if paid on or before the 10th.  | 1 01                     | 1 01                     |
| Ipswich, . . . . .     | 1 80         | Special discount to one large customer.   | 1 69                     | 1 70                     |
| Lawrence, . . . . .    | 1 10         | Discount 10 cents per M if paid on or before the 15th of the month. Discount 25 cents per M to city of Lawrence.  | 1 02                     | 1 01                     |
| Leominster, . . . . .  | 2 00         | Discount 10 per cent. per M. on bills paid on or before the 10th of the month; 20 to 37½ per cent. to large consumers.  | 1 80                     | 1 80                     |
| Lexington, . . . . .   | 5 00         | Discounts: 10 per cent. on bills less than 1,000 feet; 20 per cent. on bills of 1,000 feet and less than 3,000 feet; 30 per cent. on bills of 3,000 feet and over, for payment by the 10th of the month. Discount to \$2.70 net per M on gas for fuel purposes. | 3 85                     | 4 17                     |
| Lowell, . . . . .      | 1 10         | Discount 20 cents per M if paid within 5 days.  | 91                       | 91                       |
| Lynn, . . . . .        | 1 10         | Discount 20 cents per M for payment within 10 days. Special rate to one very large consumer.  | 88.9                     | 88.9                     |
| Malden, . . . . .      | 1 30         | Discount 20 cents per M if paid by the 15th of the month.   | 1 12                     | 1 21                     |
| Marblehead, . . . . .  | 2 20         | Discounts: 20 cents per M if paid within 10 days of date of bill; a further discount of 20 cents per M on bills exceeding \$12 at \$2 rate.   | 1 89                     | 1 84                     |
| Marion, . . . . .      | 12 50        | Acetylene gas.  | 12 67                    | 12 68                    |

| COMPANY.                         | Gross Price. | REMARKS.  | Average Price 1905-1906. | Average Price 1904-1906. |
|----------------------------------|--------------|---|--------------------------|--------------------------|
| Adams, . . . . .                 | \$1 70       | \$1.70 to \$1, according to consumption, with 10 per cent. discount if paid before the 10th of the month.   | \$1 28                   | \$1 38                   |
| Amesbury, . . . . .              | 2 00         | Discount 50 cents per M for fuel purposes.  | 1 51                     | 1 52                     |
| Amherst, . . . . .               | 6 00         | For payment on or before the 10th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$40, 20 per cent.; to \$75, 25 per cent. Fuel gas \$4 per M; if over 1,000 feet, \$3 per M with discounts same as for lighting. Oil gas with 5 to 8 per cent. of air. | 4 09                     | 4 44                     |
| Arlington, . . . . .             | 1 80         | 15 cents discount per M on bills of \$1 to \$2 per month; 25 cents on bills of \$2 to \$4; 35 cents on bills of \$4 to \$10; 45 cents on bills of \$10 to \$30; 50 cents on bills of over \$30, if paid before the 10th of the month.   | 1 59                     | 1 64                     |
| Athol, . . . . .                 | 3 00         | Discounts: 50 cents per M, if bill is paid within 10 days; 10 to 50 per cent. additional to large consumers; 40 per cent. for gas for cooking.  | 1 85                     | 1 88                     |
| Attleboro, . . . . .             | 1 70         | Discount 30 cents per M if paid on or before the 16th of the month.   | 1 41                     | 1 41                     |
| Barre, . . . . .                 | 15 00        | \$12.50 to one large customer; acetylene gas.   | 14 33                    | 15 00                    |
| Bernardston, . . . . .           | 15 00        | Acetylene gas.  | 14 98                    | —                        |
| Beverly, . . . . .               | 1 50         | Discount 20 cents per M on all bills paid on or before the 15th of the month.   | 1 32                     | 1 32                     |
| Boston Consolidated, . . . . .   | 90           | Special rates for gas used for power; discount of 15.7 cents per M to city of Boston.   | 92.1                     | 99.9                     |
| Brookton, . . . . .              | 1 45         | Discount 20 cents per M on all bills paid on or before the 10th of the month.   | 1 25                     | 1 30                     |
| Cambridge, . . . . .             | 1 10         | Discount 20 cents per M if paid within 10 days from date of bill.   | 95.9                     | 1 01                     |
| Charlestown, . . . . .           | 1 00         | Discount 10 cents per M on bills paid on or before the 15th of the month.   | 96.6                     | 1 01                     |
| Chelsea, . . . . .               | 1 10         | Discounts: 20 cents per M to 1,900 feet; 25 cents per M to 2,900 feet; 30 cents per M to 3,900 feet; 35 cents per M to 4,900 feet; 40 cents per M to 5,900 feet; 45 cents per M to 6,000 feet or more per month on bills paid on or before the 10th of the month. Special rates to very large consumers.              | 1 08                     | 1 16                     |
| Chicopee, . . . . .              | 1 70         | Minimum charge of .30 and 60 cents per month.   | 1 32                     | 1 28                     |
| Citizens' (Nantucket), . . . . . | 2 00         | Discount 10 per cent. on bills paid within 10 days; if used for fuel, 30 per cent.  | 2 07                     | 2 11                     |
| Citizens' (Quincy), . . . . .    | 2 00         | Summers supplied at from 17½ to 30 per cent. discount. Minimum charge 25 cents per month.   | 1 96                     | 1 97                     |
| Clinton, . . . . .               | 2 00         | Discount 20 cents per M if paid in 5 days. Water gas (non-illuminating).  | 1 61                     | 1 63                     |
| Cottage City, . . . . .          | 1 70         | 20 cents per M discount on all bills if paid on or before the 15th of the month.  | 1 50                     | 1 62                     |
| Dauvers, . . . . .               | 2 00         | Discount 20 cents per M if paid on or before the 15th of the month.   | 1 86                     | 1 90                     |

| COMPANY.     | Gross Price. | REMARKS.  | Average Price 1903-1906. | Average Price 1904-1906. |
|--------------|--------------|---|--------------------------|--------------------------|
| Dedham,      | \$1 20       | Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 6,000 feet; 20 cents per M to 30,000 feet; 25 cents per M to 100,000 feet; 30 cents per M on 100,000 feet and over, for payment before the 10th of the month.                               | \$1 19                   | \$1 23                   |
| East Boston, | 1 35         | Discount 15 cents per M on bills paid on or before the 15th of the month.   | 1 20                     | 1 24                     |
| Easthampton, | 2 00         | Discounts: 20 cents per M to 500 feet; 30 cents per M to 5,000 feet; 40 cents per M over 5,000 feet.  | 1 66                     | 1 76                     |
| Fall River,  | 1 00         | Discount 10 cents per M.  | 96.3                     | 1 01                     |
| Fitchburg,   | 1 65         | Discount 20 cents per M for payment on or before the 20th of the month.   | 1 46                     | 1 46                     |
| Framlingham, | 2 00         | Discounts: 5 per cent. to consumers of less than 1,000 feet; 10 per cent. to consumers of 1,000 to 2,000 feet; 20 per cent. to consumers of 2,000 to 10,000 feet; over 10,000 feet 25 per cent., if payment is made before the 15th of the month.               |                          |                          |
| Gardner,     | 2 20         | Discount 20 cents per M if paid by the 10th of the month.   | 1 59                     | 1 55                     |
| Georgetown,  | 15 00        | Acetylene gas.  | 2 00                     | 2 00                     |
| Gloucester,  | 1 50         | Discount 20 per cent. if paid on or before the 15th of the month.   | 15 00                    |                          |
| Greenfield,  | 2 00         | On bills of \$2 per month for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2 for stores 10 per cent.; \$1.50 net on 400 feet per month if used for fuel.   | 1 21                     | 1 21                     |
| Hadley,      | 15 00        | Acetylene gas.  | 1 72                     | 1 79                     |
| Hatfield,    | 15 00        | Acetylene gas.  | 15 00                    | 15 00                    |
| Haverhill,   | 1 10         | Discount 10 cents per M if paid on or before the 10th.  | 1 01                     | 1 01                     |
| Ipawich,     | 1 80         | Special discount to one large customer.   | 1 69                     | 1 70                     |
| Lawrence,    | 1 10         | Discount 10 cents per M if paid on or before the 15th of the month. Discount 25 cents per M to city of Lawrence.  | 1 02                     | 1 01                     |
| Leominster,  | 2 00         | Discount 10 per cent. per M on bills paid on or before the 10th of the month; 20 to 37½ per cent. to large consumers.   | 1 80                     | 1 80                     |
| Lexington,   | 5 00         | Discounts: 10 per cent. on bills less than 1,000 feet; 20 per cent. on bills of 1,000 feet and less than 3,000 feet; 30 per cent. on bills of 3,000 feet and over, for payment by the 10th of the month. Discount to \$2.70 net per M on gas for fuel purposes. | 3 85                     | 4 17                     |
| Lowell,      | 1 10         | Discount 20 cents per M if paid within 5 days.  | 91                       | 91                       |
| Lynn,        | 1 10         | Discount 20 cents per M for payment within 10 days. Special rate to one very large consumer.  | 88.9                     | 89.9                     |
| Malden,      | 1 30         | Discount 20 cents per M if paid by the 15th of the month.   | 1 12                     | 1 21                     |
| Marblehead,  | 2 20         | Discounts: 20 cents per M if paid within 10 days of date of bill; a further discount of 20 cents per M on bills exceeding \$12 at \$2 rate.   | 1 89                     | 1 84                     |
| Marion,      | 12 50        | Acetylene gas.  | 12 67                    | 12 68                    |

average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is 2¢ per thousand feet. If the Boston company be excluded the average price is \$1.01. The average price received by the receiver of the coal-gas companies from sales by meter is \$1.55, the average received by all is \$0.998 per thousand. The average price for oil gas is \$4.25 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.41 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05.

Showing Amount of Gas sold to Other Companies for Years ending June 30, 1905 and 1906.

| SOLD BY—            | Sold to—                       | Number of Feet, 1905. | Number of Feet, 1906. | Amount paid, 1906. |
|---------------------|--------------------------------|-----------------------|-----------------------|--------------------|
| Boston              | Boston, . . . . .              | 194,588,100           | -                     | -                  |
|                     | Brookline, . . . . .           | 23,606,000            | -                     | -                  |
|                     | Charlestown, . . . . .         | 12,000,000            | -                     | -                  |
|                     | Dorchester, . . . . .          | 159,208,000           | -                     | -                  |
|                     | Jamaica Plain, . . . . .       | 76,933,000            | -                     | -                  |
|                     | Newton, . . . . .              | 76,430,000            | -                     | -                  |
|                     | Roxbury, . . . . .             | 304,668,000           | -                     | -                  |
| Boston Consolidated | South Boston, . . . . .        | 156,958,000           | -                     | -                  |
|                     | Danvers, . . . . .             | -                     | 3,407,600             | \$2,896 46         |
| Boston Consolidated | Charlestown, . . . . .         | 6,595,700             | 143,345,500           | 44,761 46          |
|                     | Chelsea, . . . . .             | 2,478,900             | 84,184,700            | 28,822 21          |
|                     | Dedham, . . . . .              | 1,264,000             | 34,142,000            | 10,447 46          |
|                     | Everett, . . . . .             | 28,995                | 1,058,070             | 514 53             |
|                     | Newton, . . . . .              | 5,300,000             | 123,485,000           | 52,753 65          |
|                     | Waltham, . . . . .             | -                     | 45,825,000            | 18,330 00          |
|                     | Bay State, . . . . .           | 723,300               | -                     | -                  |
| Boston Consolidated | Brookline, . . . . .           | 3,638,600             | -                     | -                  |
|                     | Dorchester, . . . . .          | 92,676,000            | -                     | -                  |
|                     | Dorchester, . . . . .          | 53,400                | -                     | -                  |
|                     | Newton, . . . . .              | 284,700               | 381,200               | 362 21             |
| Boston Consolidated | Boston Consolidated, . . . . . | -                     | 684,700               | 342 35             |
|                     | Jamaica Plain, . . . . .       | 336,600               | -                     | -                  |
| Boston Consolidated | Suburban (Revere), . . . . .   | 28,562,028            | 37,273,330            | 18,636 66          |
|                     | Bay State, . . . . .           | 43,971,000            | -                     | -                  |
| Boston Consolidated | Boston, . . . . .              | 359,218,043           | -                     | -                  |
|                     | Brookline, . . . . .           | 886,021,000           | -                     | -                  |
|                     | Charlestown, . . . . .         | 107,919,000           | -                     | -                  |
|                     | Chelsea, . . . . .             | 64,981,100            | -                     | -                  |
|                     | Dedham, . . . . .              | 28,433,188            | -                     | -                  |
|                     | Dorchester, . . . . .          | 133,801,000           | -                     | -                  |
|                     | Everett, . . . . .             | 862,435               | -                     | -                  |
| Boston Consolidated | Jamaica Plain, . . . . .       | 65,563,675            | -                     | -                  |
|                     | Adams, . . . . .               | 11,129,800            | 12,602,000            | 8,211 29           |
| Boston Consolidated | Williamstown, . . . . .        | 5,995,000             | 5,208,400             | 3,385 46           |
|                     | Worcester County, . . . . .    | 321,160               | 3,438,600             | 4,126 30           |
| Boston Consolidated | Wakefield, . . . . .           | 1,461,000             | 5,478,100             | 6,363 27           |
|                     | Newton, . . . . .              | 100,700               | 111,700               | 111 70             |

— The terms "coal gas" and "coal-gas companies" whenever used in the report include, unless otherwise qualified, to include all except the acetylene companies and to exclude entirely from oil distilled in closed retorts externally fired.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1906, and June 30, 1905, the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1906, and the percentage of unaccounted-for gas in both years: —

*Coal and Water Gas.*

| COMPANY.               | Gas made, June 30, 1906. | Gas made, June 30, 1905. | Gas bought, June 30, 1906. | Gas bought, June 30, 1905. | Gas sold by Meter, Year ending June 30, 1906. | Gas sold by Meter, Year ending June 30, 1905. | Gas sold for Public Lamps, Year ending June 30, 1906. | Gas sold for Public Lamps, Year ending June 30, 1905. | Gas used at Works and Offices, Year ending June 30, 1906. | Gas used at Works and Offices, Year ending June 30, 1905. | Gas unaccounted for, Year ending June 30, 1906. | Percentage unaccounted for, 1906. | Gas unaccounted for, Year ending June 30, 1905. | Percentage unaccounted for, 1905. |
|------------------------|--------------------------|--------------------------|----------------------------|----------------------------|---|---|---|---|---|---|---|-----------------------------------|---|-----------------------------------|
| Adams,                 | 19,870,400               | 11,120,800               | 12,602,600                 | 11,120,800                 | 10,576,200                                    | 9,791,300                                     | —   | —   | 37,100  | 1,703,600   | 1,703,600                                       | 13.53                             | 11,223,400                                      | 11.82                             |
| Amesbury,              | 10,800,000               | —                        | —                          | —                          | 10,852,400                                    | 14,283,200                                    | —   | —   | 46,000  | 1,434,600   | 1,434,600                                       | 17.60                             | 10,500  | 0.10                              |
| Andover,               | 17,621,500               | —                        | —                          | —                          | 17,607,600                                    | 14,483,100                                    | —   | —   | 313,700   | 1,401,200   | 1,401,200                                       | 7.99                              | 1,401,200                                       | 11.16                             |
| Attol,                 | 7,102,310                | —                        | —                          | —                          | 7,102,310                                     | 5,131,200                                     | —   | —   | 306,100   | 1,401,200   | 1,401,200                                       | 19.88                             | 10,111  | 0.11                              |
| Attleboro,             | 32,158,632               | —                        | —                          | —                          | 30,744,341                                    | 25,656,630                                    | —   | —   | 209,200   | 1,244,491   | 1,244,491                                       | 3.87                              | 6,041   | 0.04                              |
| Beverly,               | 36,178,000               | —                        | —                          | —                          | 30,223,700                                    | 26,406,600                                    | —   | —   | 242,800   | 2,204,400   | 2,204,400                                       | 6.34                              | 1,400   | 0.01                              |
| Boston Consolidated,   | 1,725,534,000            | 92,610,200 <sup>1</sup>  | 2,262,654,700              | 92,610,200 <sup>1</sup>    | 3,264,028,654                                 | 3,919,900 <sup>1</sup>                        | 115,969,911   | 411,770 <sup>1</sup>                                  | 17,483,400  | 60,651,465  | 60,651,465                                      | 1.52                              | 1,400   | 0.00                              |
| Brockton,              | 122,533,100              | —                        | —                          | —                          | 109,871,600                                   | 96,294,700                                    | —   | —   | 1,800,000   | 10,485,551  | 10,485,551                                      | 8.56                              | 9,400   | 0.01                              |
| Cambridge,             | 530,755,000              | 136,514,700              | 143,245,500                | 136,514,700                | 464,547,473                                   | 438,370,576                                   | 3,636,716   | 2,506,975   | 3,403,900   | 48,570,719  | 48,570,719                                      | 9.38                              | 9,985   | 0.02                              |
| Charlestown,           | 50,838,400               | 67,410,000               | 84,184,700                 | 67,410,000                 | 184,236,150                                   | 176,737,250                                   | 6,008,113   | 5,978,610   | 862,100   | 12,078,537  | 12,078,537                                      | 5.94                              | 2,211   | 0.01                              |
| Chelsea,               | 31,883,600               | —                        | —                          | —                          | 74,673,605                                    | 60,714,300                                    | 1,838,240   | —   | 266,700   | 7,401,155   | 7,401,155                                       | 8.71                              | 9,568   | 0.01                              |
| Chicopee,              | 30,356,700               | —                        | —                          | —                          | 28,226,600                                    | 25,460,500                                    | 589,600   | 501,000   | 407,700   | 2,615,700   | 2,615,700                                       | 8.22                              | 13,068  | 0.05                              |
| Citizens' (Nantucket), | —                        | —                        | —                          | —                          | 3,030,250                                     | 375,100 <sup>2</sup>                          | —   | —   | 91,700  | —   | —   | —                                 | —   | —                                 |
| Citizens' (Quincy),    | 12,233,500               | —                        | —                          | —                          | 9,724,700                                     | 9,455,200                                     | 145,920   | 500,000   | —   | 2,357,880   | 2,357,880                                       | 19.37                             | 11,800  | 0.01                              |
| Clinton,               | 17,461,300               | —                        | —                          | —                          | 14,869,800                                    | 14,243,700                                    | —   | —   | 196,200   | 2,887,100   | 2,887,100                                       | 16.08                             | 19,400  | 0.11                              |
| Cottage City,          | —                        | —                        | —                          | —                          | 3,515,600                                     | 2,966,300                                     | 850,000   | 850,000   | —   | —   | —   | —                                 | —   | —                                 |

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$0.972 per thousand feet. If the Boston company be excluded the average is \$1.01. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.55, the average received by all is \$0.998 per thousand. The average price for oil gas is \$4.25 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.41 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05.

*Table showing Amount of Gas sold to Other Companies for Years ending June 30, 1905 and 1906.*

| SOLD BY —                | Sold to —                      | Number of Feet, 1905. | Number of Feet, 1906. | Amount paid, 1906. |
|--------------------------|--------------------------------|-----------------------|-----------------------|--------------------|
| Bay State,               | Boston, . . . . .              | 194,588,100           | -                     | -                  |
|                          | Brookline, . . . . .           | 23,606,000            | -                     | -                  |
|                          | Charlestown, . . . . .         | 12,000,000            | -                     | -                  |
|                          | Dorchester, . . . . .          | 159,208,000           | -                     | -                  |
|                          | Jamaica Plain, . . . . .       | 76,933,000            | -                     | -                  |
|                          | Newton, . . . . .              | 76,430,000            | -                     | -                  |
|                          | Roxbury, . . . . .             | 304,668,000           | -                     | -                  |
| Beverly,                 | South Boston, . . . . .        | 156,358,000           | -                     | -                  |
|                          | Danvers, . . . . .             | -                     | 3,407,600             | \$2,896 46         |
| Boston Consolidated,     | Charlestown, . . . . .         | 6,593,700             | 143,345,500           | 44,761 46          |
|                          | Chelsea, . . . . .             | 2,478,900             | 84,184,700            | 28,822 21          |
|                          | Dedham, . . . . .              | 1,264,000             | 34,142,000            | 10,447 46          |
|                          | Everett, . . . . .             | 28,935                | 1,058,070             | 514 53             |
|                          | Newton, . . . . .              | 5,300,000             | 123,485,000           | 52,733 65          |
| Boston,                  | Waltham, . . . . .             | -                     | 45,825,000            | 18,330 00          |
|                          | Bay State, . . . . .           | 723,300               | -                     | -                  |
|                          | Brookline, . . . . .           | 3,638,600             | -                     | -                  |
| Brookline,               | Dorchester, . . . . .          | 92,676,000            | -                     | -                  |
|                          | Dorchester,                    | 53,400                | -                     | -                  |
| Cambridge,               | Newton, . . . . .              | 284,700               | 381,200               | 362 21             |
|                          | Boston Consolidated,           | -                     | 684,700               | 342 55             |
| Dedham,                  | Jamaica Plain, . . . . .       | 336,600               | -                     | -                  |
|                          | Suburban (Revere), . . . . .   | 28,652,028            | 37,273,330            | 18,636 66          |
| East Boston,             | Bay State, . . . . .           | 43,971,000            | -                     | -                  |
|                          | Boston, . . . . .              | 359,218,043           | -                     | -                  |
|                          | Brookline, . . . . .           | 886,021,000           | -                     | -                  |
|                          | Charlestown, . . . . .         | 107,919,000           | -                     | -                  |
|                          | Chelsea, . . . . .             | 64,331,100            | -                     | -                  |
|                          | Dedham, . . . . .              | 28,433,188            | -                     | -                  |
|                          | Dorchester, . . . . .          | 133,801,000           | -                     | -                  |
| Massachusetts Pipe Line, | Everett, . . . . .             | 862,435               | -                     | -                  |
|                          | Jamaica Plain, . . . . .       | 65,593,675            | -                     | -                  |
|                          | Adams, . . . . .               | 11,129,800            | 13,602,000            | 8,211 29           |
|                          | Williamstown, . . . . .        | 5,995,000             | 5,208,400             | 3,385 46           |
|                          | Worcester County, . . . . .    | 321,189               | 3,438,600             | 4,126 30           |
| Town of Wakefield,       | People's (Stoneham), . . . . . | 1,461,000             | 5,473,100             | 6,363 27           |
|                          | Newton, . . . . .              | 100,700               | 111,700               | 111 70             |

**NOTE.**—The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies and those making gas entirely from oil distilled in closed retorts externally fired.



The following table shows the amount of gas made and the amount bought in the years ending June 30, 1906, and June 30, 1905, the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1906, and the percentage of unaccounted-for gas in both years: —

*Coal and Water Gas.*

| COMPANY.               | Gas made, Year ending June 30, 1906. | Gas made, Year ending June 30, 1905. | Gas bought, Year ending June 30, 1906. | Gas bought, Year ending June 30, 1905. | Gas sold by Meter, Year ending June 30, 1906. | Gas sold by Meter, Year ending June 30, 1905. | Gas sold for Public Lamps, Year ending June 30, 1906. | Gas sold for Public Lamps, Year ending June 30, 1905. | Gas used at Works and Offices, Year ending June 30, 1906. | Gas unaccounted for, Year ending June 30, 1906. | Percentage unaccounted for, 1906. | Percentage unaccounted for, 1905. |
|------------------------|--------------------------------------|--------------------------------------|--|--|---|---|---|---|---|---|-----------------------------------|-----------------------------------|
| Adams,                 | 12,870,400                           | 10,800,000                           | 12,602,000                             | 11,120,800                             | 10,570,300                                    | 9,791,300                                     | —   | —   | 20,100  | 1,703,000                                       | 13.53                             | 11.52                             |
| Amesbury,              | 1,633,200                            | 17,621,500                           | —                                      | —                                      | 10,253,400                                    | 14,723,200                                    | —   | —   | 401,700   | 1,434,000                                       | 13.50                             | 10.50                             |
| Arlington,             | 3,318,410                            | 7,102,510                            | —                                      | —                                      | 15,367,600                                    | 14,433,100                                    | —   | —   | 313,700   | 1,404,300                                       | 7.60                              | 11.16                             |
| Attleboro,             | 32,138,632                           | 27,373,164                           | —                                      | —                                      | 7,463,600                                     | 4,431,300                                     | —   | —   | 206,200   | 1,401,410                                       | 3.89                              | 10.41                             |
| Beverly,               | 96,178,000                           | 97,190,800                           | —                                      | —                                      | 30,223,700                                    | 26,406,600                                    | —   | —   | 942,800   | 2,204,400                                       | 6.34                              | 1.40                              |
| Boston Consolidated,   | 1,725,534,000                        | 51,354,000                           | 2,263,654,700                          | 92,610,300                             | 3,264,028,654                                 | 3,919,900                                     | 115,969,911   | 411,770   | 17,483,400  | 60,634,465                                      | 1.52                              | 9.40                              |
| Brockton,              | 122,533,100                          | 107,582,440                          | —                                      | —                                      | 100,871,000                                   | 96,294,700                                    | —   | —   | 1,800,000   | 10,485,531                                      | 8.56                              | 9.40                              |
| Cambridge,             | 494,088,000                          | 61,350,000                           | 143,345,500                            | 126,514,700                            | 464,547,472                                   | 436,370,576                                   | 3,626,716   | 2,506,975   | 3,403,900   | 48,570,712                                      | 9.39                              | 9.98                              |
| Charlestown,           | 50,838,400                           | —                                    | 84,184,700                             | —                                      | 784,236,150                                   | 176,727,250                                   | 6,008,113   | 5,978,610   | 803,100   | 12,078,537                                      | 5.94                              | 2.31                              |
| Chelsea,               | —                                    | —                                    | —                                      | 67,410,000                             | 74,673,605                                    | 60,714,300                                    | 1,838,240   | —   | 266,700   | 7,401,155                                       | 7.71                              | 9.56                              |
| Chicopee,              | 31,839,600                           | 30,366,700                           | —                                      | —                                      | 28,226,600                                    | 25,490,500                                    | 5,689,600   | 501,000   | 407,700   | 2,615,700                                       | 8.22                              | 13.06                             |
| Citizens' (Nantucket), | —                                    | —                                    | —                                      | —                                      | 3,030,250                                     | 375,100                                       | —   | —   | 91,700  | —   | —                                 | —                                 |
| Citizens' (Quincy),    | 12,333,500                           | 11,900,000                           | —                                      | —                                      | 9,724,700                                     | 9,435,100                                     | 145,920   | 500,000   | 196,200   | 2,357,880                                       | 19.37                             | 11.89                             |
| Clinton,               | 17,031,300                           | 17,669,000                           | —                                      | —                                      | 14,869,800                                    | 14,243,700                                    | —   | —   | —   | 2,887,100                                       | 16.08                             | 19.49                             |
| Cottage City,          | —                                    | —                                    | —                                      | —                                      | 3,515,600                                     | 2,966,350                                     | 850,000   | 850,000   | —   | —   | —                                 | —                                 |

|                      |                |                |             |            |                        |                        |            |           |           |            |            |
|----------------------|----------------|----------------|-------------|------------|------------------------|------------------------|------------|-----------|-----------|------------|------------|
| Deavers,             | 1,289,200      | 5,092,800      | 3,407,600   | 29,687,188 | 4,451,500              | 4,088,400              | 382,000    | 211,500   | 117,200   | 188,100    | 4,081,773  |
| Deedham,             | —              | —              | 34,142,000  | —          | 29,224,300             | 24,778,100             | —          | —         | 267,300   | 8,640,700  | 10,961,188 |
| East Boston,         | 129,960,800    | 118,108,800    | —           | —          | 78,424,742             | 70,785,719             | 4,680,038  | 5,216,658 | 1,247,400 | 8,190,085  | 6,801,629  |
| Easthampton,         | 8,181,660      | 8,261,400      | —           | —          | 6,903,200              | 6,567,900              | —          | —         | 41,600    | 1,286,860  | 15,121,940 |
| Fall River,          | 386,903,400    | 342,678,600    | —           | —          | 369,918,700            | 319,888,500            | 1,877,407  | 1,785,841 | 1,215,700 | 22,088,193 | 5,821,594  |
| Fitchburg,           | 56,387,600     | 49,028,000     | —           | —          | 49,437,400             | 42,688,400             | —          | 283,000   | 362,600   | 6,388,878  | 11,331,660 |
| Frammingham,         | 14,986,000     | 14,372,000     | —           | —          | 18,616,600             | 12,982,000             | —          | —         | 532,400   | 865,900    | 6,711,693  |
| Gardner,             | — <sup>3</sup> | — <sup>3</sup> | —           | —          | 6,684,900              | 7,012,100              | 945,000    | 908,000   | 290,000   | 4,128,400  | 7,767,777  |
| Gloucester,          | 53,217,000     | 52,513,400     | —           | —          | 48,021,900             | 47,185,200             | 996,000    | 966,000   | 239,000   | 692,300    | 8,611,087  |
| Greenfield,          | 8,037,900      | 6,565,500      | —           | —          | 7,104,700              | 5,752,400              | —          | —         | —         | —          | —          |
| Haverhill,           | 176,541,000    | 176,372,000    | —           | —          | 169,210,700            | 168,946,900            | 1,646,850  | 1,586,800 | 661,800   | 3,846,160  | 2,319,582  |
| Ipswich,             | 5,625,200      | 4,642,800      | —           | —          | 5,566,200              | 4,607,800              | —          | —         | 30,000    | —          | —          |
| Lawrence,            | 306,206,400    | 276,670,400    | —           | —          | 289,351,600            | 260,923,500            | 1,078,610  | 965,830   | 2,219,200 | 13,566,333 | 4,431,622  |
| Leominster,          | 14,649,000     | 11,816,100     | —           | —          | 13,627,100             | 10,855,300             | —          | —         | 649,600   | 1,462,300  | 8,431,741  |
| Lowell,              | 627,662,000    | 612,038,000    | —           | —          | 493,654,300            | 474,644,000            | 12,442,300 | 7,444,600 | 8,737,900 | 18,412,100 | 3,431,601  |
| Lynn,                | 437,039,400    | 382,908,000    | —           | —          | 410,221,100            | 388,776,700            | —          | —         | 2,133,200 | 24,286,100 | 6,561,903  |
| Malden,              | 225,767,000    | 197,394,000    | —           | —          | 181,985,700            | 168,514,300            | —          | —         | 2,018,500 | 43,092,800 | 12,331,806 |
| Marblehead,          | 6,028,800      | 5,781,000      | —           | —          | 4,867,700              | 4,681,700              | —          | —         | 130,000   | 1,097,500  | 17,091,925 |
| Marlborough,         | 28,083,000     | 25,396,400     | —           | —          | 23,121,900             | 22,486,400             | —          | —         | 600,000   | 2,061,700  | 7,341,728  |
| Milford,             | 16,101,570     | 15,023,460     | —           | —          | 15,862,900             | 12,866,500             | —          | —         | 117,600   | 2,163,070  | 13,331,300 |
| Natick,              | 12,477,600     | 12,035,400     | —           | —          | 10,984,800             | 9,434,100              | 606,600    | 800,000   | 300,000   | 1,291,200  | 10,351,283 |
| New Bedford,         | 202,652,600    | 178,817,300    | —           | —          | 185,040,600            | 155,913,000            | 10,108,533 | 9,164,321 | 562,600   | 7,003,507  | 3,446,453  |
| Newburyport,         | 23,425,600     | 23,680,800     | —           | —          | 23,547,900             | 23,176,800             | —          | —         | 456,200   | 8,415,500  | 11,611,203 |
| Newton,              | 50,887,000     | 77,759,000     | 123,939,000 | 82,115,400 | 167,411,300            | 143,014,100            | 9,748,000  | 9,400,000 | 464,000   | 8,602,700  | 2,061,422  |
| North Adams,         | 71,931,400     | 70,074,200     | —           | —          | 45,689,200             | 44,168,500             | 1,645,380  | 1,380,650 | 252,300   | 8,244,300  | 11,461,203 |
| Northampton,         | 46,187,700     | 41,822,000     | —           | —          | 38,590,800             | 35,786,300             | —          | —         | 866,700   | 4,683,925  | 10,371,005 |
| North Attleborough,  | 24,522,000     | 23,650,100     | —           | —          | 23,377,200             | 19,098,133             | —          | —         | 126,400   | 762,700    | 3,314,603  |
| Norwood,             | 11,887,044     | 12,046,200     | —           | —          | 9,565,000              | 8,786,940              | 1,992,376  | 1,890,880 | 153,100   | 174,368    | 1,471,144  |
| Otis Co. (Ware),     | 12,179,646     | 8,932,100      | —           | —          | 6,050,800 <sup>4</sup> | 6,086,900 <sup>5</sup> | 8,208      | 3,420     | 117,000   | 598,310    | 4,901,713  |
| People's (Stoneham), | —              | — <sup>3</sup> | 5,473,100   | 1,461,000  | 6,882,100              | 5,842,600              | —          | —         | 960,400   | 1,641,000  | 29,981     |
| Pittsfield,          | 71,179,600     | 64,937,700     | —           | —          | 66,889,000             | 61,479,800             | —          | —         | 123,700   | 3,354,500  | 4,711,378  |
| Plymouth,            | 8,861,900      | 8,437,640      | —           | —          | 7,869,100              | 7,431,500              | —          | —         | —         | 932,100    | 10,621,033 |

<sup>1</sup> For fifteen days only.

<sup>2</sup> From May 4, 1905.

<sup>3</sup> Quantity unknown.

<sup>4</sup> Not including 5,409,565 feet used in mills of company.

<sup>5</sup> Not including 2,105,800 feet used in mills of company.

Coal and Water Gas — Concluded.

| COMPANY.           | Gas made, Year ending June 30, 1906. | Gas made, Year ending June 30, 1905. | Gas bought, Year ending June 30, 1906. | Gas bought, Year ending June 30, 1905. | Gas sold by Meter, Year ending June 30, 1906. | Gas sold by Meter, Year ending June 30, 1905. | Gas sold for Public Use, Year ending June 30, 1906. | Gas sold for Public Use, Year ending June 30, 1905. | Gas used at Works and Offices, Year ending June 30, 1906. | Gas unaccounted for, Year ending June 30, 1906. | Percentage unaccounted for, 1906. | Percentage unaccounted for, 1905. |
|--------------------|--------------------------------------|--------------------------------------|--|--|---|---|---|---|---|---|-----------------------------------|-----------------------------------|
| Salem,             | 108,660,400                          | 99,350,700                           | -                                      | -                                      | 100,440,000                                   | 90,352,400                                    | -   | -   | 1,188,200   | 7,102,200                                       | 6.54                              | 7.19                              |
| Southbridge,       | 5,395,960                            | 5,027,820                            | -                                      | -                                      | 5,082,200                                     | 4,566,200                                     | 27,200  | 27,200  | 25,000  | 254,560   | 4.72                              | 8.24                              |
| Spencer,           | 11,421,800                           | 8,551,420                            | -                                      | -                                      | 7,321,800                                     | 6,193,200                                     | -   | -   | 133,300   | 508,100   | 4.45                              | 13.57                             |
| Springfield,       | 349,377,000                          | 334,021,000                          | -                                      | -                                      | 328,215,000                                   | 311,678,360                                   | -   | -   | 2,952,000   | 18,716,000                                      | 5.36                              | 3.00                              |
| Suburban (Revere), | -                                    | -                                    | 28,552,028                             | -                                      | 35,242,100                                    | 27,369,665                                    | -   | -   | 19,200  | 2,012,080                                       | 5.40                              | 4.21                              |
| Taunton,           | 83,316,000                           | 83,450,000                           | -                                      | -                                      | 75,998,700                                    | 72,388,800                                    | 560,500   | 843,000   | 874,800   | 6,010,200                                       | 7.21                              | 11.14                             |
| Waltham,           | 29,322,500                           | 71,882,800                           | 45,825,000                             | -                                      | 71,604,000                                    | 64,927,100                                    | 137,000   | 137,000   | 743,200   | 2,624,600                                       | 3.49                              | 7.88                              |
| Wobster,           | 10,245,700                           | 9,129,400                            | -                                      | -                                      | 9,253,500                                     | 8,086,600                                     | -   | -   | 97,200  | 965,000   | 8.88                              | 10.51                             |
| Williamstown,      | -                                    | -                                    | 5,905,000                              | -                                      | 5,119,100                                     | 5,200,700                                     | -   | -   | 25,100  | 64,200  | 1.28                              | 11.19                             |
| Woburn,            | 16,259,500                           | 15,406,500                           | -                                      | -                                      | 14,338,325                                    | 13,535,600                                    | 150,000   | -   | 196,000   | 1,704,175                                       | 10.46                             | 8.43                              |
| Worcester County,  | -                                    | -                                    | 321,100 <sup>1</sup>                   | -                                      | 2,665,400                                     | 2,296,500 <sup>1</sup>                        | 6,630,100   | 6,441,000   | 1,927,700   | 623,200   | 18.12                             | 7.65                              |
| Worcester,         | 475,011,000                          | 436,342,000                          | 443,806,476                            | -                                      | 438,057,300                                   | 404,200,700                                   | 184,782,757   | 60,008,455  | 54,490,500  | 28,690,900                                      | 6.04                              | 6.35                              |
|                    | 6,640,098,052                        | 4,617,435,351                        | 2,761,513,980                          | -                                      | 4,461,792,823                                 | 4,461,792,823                                 | 60,008,455  | 60,008,455  | 418,864,385   | -   | -                                 | -                                 |

Oil Gas.

|            |                |                |   |   |           |           |   |   |        |                |      |       |
|------------|----------------|----------------|---|---|-----------|-----------|---|---|--------|----------------|------|-------|
| Amherst,   | - <sup>2</sup> | - <sup>2</sup> | - | - | 702,450   | 588,450   | - | - | 6,000  | - <sup>2</sup> | -    | -     |
| Lexington, | 881,200        | 770,000        | - | - | 779,400   | 671,000   | - | - | 20,000 | 81,900         | 9.28 | 11.00 |
| Stoughton, | - <sup>2</sup> | - <sup>2</sup> | - | - | 813,100   | 796,550   | - | - | -      | - <sup>2</sup> | -    | -     |
|            | -              | -              | - | - | 2,294,950 | 2,065,970 | - | - | -      | -              | -    | -     |

Acetylene Gas.

|                                      |         |         |   |         |         |         |   |   |   |
|--------------------------------------|---------|---------|---|---------|---------|---------|---|---|---|
| Barre,                               | —       | —       | — | 52,110  | 40,830  | 5,280   | — | — | — |
| Bernardston,                         | 34,480  | —       | — | —       | —       | —       | — | — | — |
| Georgetown,                          | 68,717  | —       | — | —       | —       | —       | — | — | — |
| Hadley,                              | 14,184  | 19,024  | — | 19,024  | —       | —       | — | — | — |
| Hatfield,                            | 101,167 | —       | — | 71,747  | 16,000  | 16,000  | — | — | — |
| Marion,                              | 914,100 | 178,000 | — | 100,432 | 111,000 | 74,007  | — | — | — |
| Northfield,                          | 47,100  | 49,400  | — | 46,209  | —       | —       | — | — | — |
| Sadler, Thom. G. (No. Aitchborough), | —       | —       | — | —       | —       | —       | — | — | — |
| South Deerfield,                     | 116,187 | 119,374 | — | 79,375  | 9,104   | 1,375   | — | — | — |
| South Hadley,                        | 115,460 | 94,120  | — | 78,860  | 96,180  | 98,800  | — | — | — |
| Sunderland,                          | 30,880  | 32,470  | — | 14,808  | 8,000   | 1,000   | — | — | — |
| Vineyard Haven,                      | 186,000 | 115,000 | — | 84,294  | 91,000  | 95,100  | — | — | — |
|                                      | 778,167 | —       | — | 619,261 | 584,000 | 144,000 | — | — | — |

From Jan. 1st, 1905.

Quantity unknown.

(No.)

(No.)

(No.)

(No.)

(No.)

(No.)

(No.)

(No.)

(No.)

The following table shows the daily capacity of the several works June 30, 1906, and the greatest and least day's output during the year ending with that date, for each of the companies:—

| COMPANY.                         | Daily Capacity of Works. | Greatest Output. | Date.    | Least Output.  | Date.    |
|----------------------------------|--------------------------|------------------|----------|----------------|----------|
|                                  | Feet.                    | Feet.            |          | Feet.          |          |
| Adams, . . . . .                 | —                        | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Amesbury, . . . . .              | 240,000                  | 82,200           | Dec. 20, | 21,100         | Oct. 7.  |
| Amherst, . . . . .               | 8,000                    | 4,000            | Dec. 20, | 500            | June 17. |
| Arlington, . . . . .             | 75,000                   | 74,780           | Dec. 23, | 31,940         | July 17. |
| Athol, . . . . .                 | 75,000                   | 39,270           | Nov. 29, | 7,410          | July 16. |
| Attleboro, . . . . .             | 260,000                  | 131,000          | Nov. 29, | 32,000         | Aug. 6.  |
| Barre, . . . . .                 | 1,000                    | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Bernardston, . . . . .           | — <sup>1</sup>           | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Beverly, . . . . .               | 175,000                  | 156,400          | Dec. 21, | 43,900         | July 9.  |
| Boston, . . . . .                | 25,000,000               | 14,843,000       | Dec. 23, | 4,362,000      | July 9.  |
| Brockton, . . . . .              | 1,300,000                | 508,110          | Dec. 23, | 202,029        | May 21.  |
| Cambridge, * . . . .             | 4,000,000                | 2,157,000        | Dec. 25, | 653,000        | July 16. |
| Charlestown, . . . . .           | 1,360,000                | 846,000          | Dec. 22, | 305,000        | July 9.  |
| Chelsea, . . . . .               | 250,000                  | 363,000          | Dec. 23, | 125,600        | July 16. |
| Chicopee, . . . . .              | 340,000                  | 158,200          | Nov. 29, | 51,700         | Apr. 29. |
| Citizens' (Nantucket), . . . . . | 30,000                   | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Citizens' (Quincy), . . . . .    | 50,000                   | 50,300           | Dec. 16, | 18,600         | July 16. |
| Clinton, . . . . .               | 90,000                   | 78,700           | Dec. 23, | 35,600         | July 23. |
| Cottage City, . . . . .          | 60,000                   | 49,000           | Aug. 20, | 1,600          | Apr. 15. |
| Danvers, . . . . .               | 20,000                   | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Dedham, . . . . .                | 75,000                   | 136,900          | Dec. 23, | 61,400         | Mar. 18. |
| East Boston, . . . . .           | 800,000                  | 506,700          | Dec. 23, | 277,500        | Apr. 8.  |
| Easthampton, . . . . .           | 60,000                   | 40,350           | Dec. 22, | 9,830          | July 5.  |
| Fall River, . . . . .            | 2,500,000                | 1,805,000        | Nov. 29, | 677,000        | Mar. 25. |
| Fitchburg, . . . . .             | 250,000                  | 260,800          | Dec. 23, | 93,800         | Apr. 15. |
| Framingham, . . . . .            | 100,000                  | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Gardner, . . . . .               | 50,000                   | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Georgetown, . . . . .            | 500                      | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Gloucester, . . . . .            | 350,000                  | 252,100          | Dec. 23, | 81,400         | June 3.  |
| Greenfield, . . . . .            | 50,000                   | 34,000           | Dec. 24, | 12,000         | May 29.  |
| Hadley, . . . . .                | — <sup>1</sup>           | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Hatfield, . . . . .              | 500                      | — <sup>1</sup>   | —        | — <sup>1</sup> | —        |
| Haverhill, . . . . .             | 1,500,000                | 744,000          | Dec. 23, | 260,000        | July 9.  |
| Ipswich, . . . . .               | 100,000                  | 26,000           | Dec. 24, | 6,000          | July 4.  |
| Lawrence, . . . . .              | 2,000,000                | 1,164,943        | Dec. 22, | 536,642        | July 4.  |
| Leominster, . . . . .            | 100,000                  | 65,000           | Dec. 25, | 23,200         | Apr. 8.  |
| Lexington, . . . . .             | 20,000                   | 4,200            | Nov. 11, | 1,200          | July 30. |
| Lowell, . . . . .                | 4,400,000                | 2,523,000        | Dec. 21, | 551,000        | Aug. 27. |
| Lynn, . . . . .                  | 2,900,000                | 1,597,500        | Dec. 21, | 727,000        | July 9.  |
| Malden, . . . . .                | 1,600,000                | 848,000          | Dec. 23, | 382,000        | July 17. |
| Marblehead, . . . . .            | 30,000                   | 24,800           | Aug. 24, | 6,400          | Apr. 17. |
| Marion, . . . . .                | 2,000                    | 1,347            | Sept. 4, | 174            | Oct. 29. |
| Marlborough, . . . . .           | 200,000                  | 123,000          | June 23, | 43,000         | Apr. 30. |
| Milford, . . . . .               | 90,000                   | 76,310           | Dec. 23, | 19,200         | July 9.  |

<sup>1</sup> No record.

| COMPANY.                                    | Daily Capacity of Works. | Greatest Output. | Date.     | Least Output. | Date.    |
|---|--------------------------|------------------|-----------|---------------|----------|
|   | Feet.                    | Feet.            |           | Feet.         |          |
| Natick, . . . . .                           | 35,000                   | 55,100           | Dec. 24,  | 15,800        | July 10. |
| New Bedford, . . . . .                      | 1,850,000                | 887,700          | Dec. 23,  | 329,300       | July 9.  |
| Newburyport, . . . . .                      | 120,000                  | 135,500          | Dec. 23,  | 43,800        | May 13.  |
| Newton, . . . . .                           | 1,200,000                | 761,800          | Dec. 24,  | 263,400       | July 10. |
| North Adams, . . . . .                      | 400,000                  | 292,000          | Sept. 21, | 128,000       | Apr. 30. |
| Northampton, . . . . .                      | 500,000                  | 184,759          | Nov. 29,  | 58,749        | Aug. 21. |
| North Attleborough, . . . . .               | 165,000                  | 106,000          | Nov. 29,  | 28,000        | Apr. 29. |
| Northfield, . . . . .                       | 6,000                    | - 1              | -         | - 1           | -        |
| Norwood, . . . . .                          | 130,000                  | 84,200           | Dec. 29,  | 29,200        | July 12. |
| Otis Co. (Ware), . . . . .                  | 60,000                   | 60,523           | Feb. 10,  | 12,427        | July 17. |
| People's (Stoneham), . . . . .              | -                        | - 1              | -         | - 1           | -        |
| Pittsfield, . . . . .                       | 480,000                  | 265,500          | Apr. 14,  | 95,900        | Apr. 15. |
| Plymouth, . . . . .                         | 90,000                   | 38,900           | Dec. 22,  | 17,250        | July 2.  |
| Sadler, T. G. (So. Attleborough), . . . . . | 500                      | - 1              | -         | - 1           | -        |
| Salem, . . . . .                            | 500,000                  | 450,300          | Dec. 24,  | 180,000       | May 31.  |
| Southbridge, . . . . .                      | 80,000                   | - 1              | -         | - 1           | -        |
| South Deerfield, . . . . .                  | 10,000                   | - 1              | -         | - 1           | -        |
| South Hadley, . . . . .                     | 1,700                    | 630              | Dec. 6,   | 60            | July 13. |
| Spencer, . . . . .                          | 125,000                  | 58,610           | Dec. 30,  | 19,180        | July 9.  |
| Springfield, . . . . .                      | 3,000,000                | 1,360,000        | Dec. 23,  | 599,000       | July 9.  |
| Stoughton, . . . . .                        | - 1                      | - 1              | -         | - 1           | -        |
| Suburban (Revere), . . . . .                | -                        | 169,200          | June 30,  | 53,000        | Mar. 26. |
| Sunderland, . . . . .                       | 1,800                    | - 1              | -         | - 1           | -        |
| Taunton, . . . . .                          | 700,000                  | 390,000          | Nov. 29,  | 121,000       | July 4.  |
| Vineyard Haven, . . . . .                   | 1,500                    | 940              | Dec. 24,  | 150           | Oct. 16. |
| Waltham, . . . . .                          | 500,000                  | 274,000          | Nov. 24,  | 111,200       | July 3.  |
| Webster, . . . . .                          | 100,000                  | 44,400           | Dec. 22,  | 8,340         | July 14. |
| Williamstown, . . . . .                     | -                        | - 1              | -         | - 1           | -        |
| Woburn, . . . . .                           | 80,000                   | 64,000           | Dec. 25,  | 25,000        | July 27. |
| Worcester County, . . . . .                 | -                        | - 1              | -         | - 1           | -        |
| Worcester, . . . . .                        | 4,200,000                | 2,052,000        | Dec. 23,  | 709,000       | July 4.  |

1 No record.

The following tables show the total quantity of gas sold during the year ending June 30, 1906, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1906, and the average price the year previous:—

## Coal-gas Companies.

| COMPANY.                         | Total Sales<br>of Gas.     | Increase<br>over<br>1904-1905.<br>Per Cent. | Capital<br>per M sold,<br>including<br>Bonds. | Average<br>Price<br>received<br>per M sold,<br>1905-1906. | Average<br>Price<br>received<br>per M sold,<br>1904-1905. |
|----------------------------------|----------------------------|---|---|---|---|
|                                  | Feet.                      |   |   |   |   |
| Adams, . . . . .                 | 10,876,300                 | 10.85                                       | -   | \$1.28  | \$1.38  |
| Amesbury, . . . . .              | 10,985,400                 | 18.55                                       | \$13.36                                       | 1.51  | 1.54  |
| Arlington, . . . . .             | 16,597,800                 | 10.75                                       | 9.58  | 1.59  | 1.64  |
| Athol, . . . . .                 | 7,605,900                  | 23.65                                       | -   | 1.85  | 1.88  |
| Attleboro, . . . . .             | 30,744,941                 | 19.86                                       | 1.93  | 1.41  | 1.41  |
| Beverly, . . . . .               | 33,631,300 <sup>1</sup>    | 27.36                                       | -   | 1.28  | 1.32  |
| Boston, . . . . .                | 3,912,038,835 <sup>2</sup> | -   | -   | .86   | .999  |
| Brockton, . . . . .              | 109,871,600                | 14.10                                       | 5.26  | 1.25  | 1.30  |
| Cambridge, . . . . .             | 468,555,388 <sup>3</sup>   | 6.69  | 2.38  | .958  | 1.01  |
| Charlestown, . . . . .           | 190,244,263                | 4.13  | -   | .956  | 1.01  |
| Chelsea, . . . . .               | 76,511,845                 | 26.02                                       | -   | 1.08  | 1.16  |
| Chicopee, . . . . .              | 28,816,200                 | 10.87                                       | 7.25  | 1.32  | 1.32  |
| Citizens' (Nantucket), . . . . . | 3,030,250                  | 26.85                                       | -   | 2.07  | 2.11  |
| Citizens' (Quincy), . . . . .    | 9,870,620                  | 1.15 <sup>4</sup>                           | 10.45   | 2.00  | 1.92  |
| Clinton, . . . . .               | 14,869,800                 | 4.40  | -   | 1.61  | 1.63  |
| Cottage City, . . . . .          | 4,365,600                  | 14.69                                       | -   | 1.40  | 1.48  |
| Danvers, . . . . .               | 4,451,500                  | 10.23                                       | 5.84  | 1.86  | 1.90  |
| Dedham, . . . . .                | 30,241,600 <sup>5</sup>    | 19.41                                       | 5.80  | 1.17  | 1.22  |
| East Boston, . . . . .           | 120,628,705 <sup>6</sup>   | 15.38                                       | 2.28  | .989  | 1.04  |
| Easthampton, . . . . .           | 6,903,200                  | 4.63  | -   | 1.66  | 1.76  |
| Fall River, . . . . .            | 371,796,107                | 15.78                                       | 2.29  | .964  | 1.01  |
| Fitchburg, . . . . .             | 49,437,400                 | 15.18                                       | -   | 1.46  | 1.45  |
| Framingham, . . . . .            | 13,616,500                 | 4.89  | 12.87   | 1.59  | 1.55  |
| Gardner, . . . . .               | 7,629,900                  | 3.60 <sup>4</sup>                           | 10.08   | 2.08  | 2.03  |
| Gloucester, . . . . .            | 49,017,200                 | 1.80  | 3.06  | 1.20  | 1.21  |
| Greenfield, . . . . .            | 7,104,700                  | 23.51                                       | 7.85  | 1.72  | 1.79  |
| Haverhill, . . . . .             | 170,759,050                | 3.19  | .61   | 1.01  | 1.01  |
| Ipswich, . . . . .               | 5,595,200                  | 21.43                                       | 5.36  | 1.69  | 1.70  |
| Lawrence, . . . . .              | 290,425,210                | 10.90                                       | -   | 1.01  | 1.01  |
| Leominster, . . . . .            | 13,527,100                 | 30.62                                       | 9.06  | 1.80  | 1.80  |
| Lowell, . . . . .                | 506,096,800                | 4.98  | 2.05  | .93   | .91   |
| Lynn, . . . . .                  | 410,221,100                | 4.34  | -   | .889  | .899  |
| Malden, . . . . .                | 181,385,700                | 14.43                                       | 4.34  | 1.12  | 1.21  |
| Marblehead, . . . . .            | 4,867,700                  | 8.64  | 7.69  | 1.89  | 1.84  |
| Marlborough, . . . . .           | 25,121,300                 | 11.17                                       | 7.20  | 1.53  | 1.55  |
| Milford, . . . . .               | 13,862,900                 | 7.49  | 5.58  | 1.67  | 1.67  |
| Natick, . . . . .                | 10,891,400                 | 6.42  | 5.19  | 1.66  | 1.66  |
| New Bedford, . . . . .           | 195,149,193                | 18.22                                       | -   | 1.09  | 1.19  |
| Newburyport, . . . . .           | 25,547,900                 | 10.23                                       | -   | 1.41  | 1.45  |
| Newton, . . . . .                | 171,158,300                | 12.28                                       | -   | 1.04  | 1.18  |
| North Adams, . . . . .           | 63,372,200 <sup>7</sup>    | 3.39  | -   | .931  | .97   |
| Northampton, . . . . .           | 40,236,180                 | 8.32  | 2.86  | 1.32  | 1.34  |

<sup>1</sup> Includes 3,407,600 feet sold to other companies.

<sup>2</sup> Includes 432,040,370 feet sold to other companies.

<sup>3</sup> Includes 381,200 feet sold to other companies.

<sup>4</sup> Decrease.

<sup>5</sup> Includes 684,700 feet sold to other companies.

<sup>6</sup> Includes 37,273,380 feet sold to other companies.

<sup>7</sup> Includes 17,810,000 feet sold to other companies.

*Coal-gas Companies — Concluded.*

| COMPANY.                       | Total Sales of Gas.     | Increase over 1904-1905. Per Cent. | Capital per M sold, including Bonds. | Average Price received per M sold, 1906-1906. | Average Price received per M sold, 1904-1906. |
|--------------------------------|-------------------------|------------------------------------|--------------------------------------|---|---|
|                                | Feet.                   |                                    |                                      |   |   |
| North Attleborough, . . . . .  | 23,377,200              | 22.42                              | \$2.91                               | \$1.38  | \$1.40  |
| Norwood, . . . . .             | 11,558,376              | 8.96                               | 4.16                                 | 1.56  | 1.65  |
| Otis Co. (Ware), . . . . .     | 6,054,008               | .60 <sup>1</sup>                   | -                                    | 1.64  | 1.64  |
| People's (Stoneham), . . . . . | 3,832,100               | 34.41 <sup>1</sup>                 | 2.61                                 | 1.96  | 1.04  |
| Pittsfield, . . . . .          | 66,889,000              | 8.80                               | 4.62                                 | 1.23  | 1.25  |
| Plymouth, . . . . .            | 7,809,100               | 5.08                               | 5.31                                 | 1.84  | 1.85  |
| Salem, . . . . .               | 100,440,000             | 11.19                              | 4.03                                 | 1.20  | 1.21  |
| Southbridge, . . . . .         | 5,109,400               | 11.23                              | -                                    | 1.73  | 1.90  |
| Spencer, . . . . .             | 10,760,400 <sup>2</sup> | 48.62                              | -                                    | 1.51  | 1.65  |
| Springfield, . . . . .         | 328,215,000             | 12.45                              | 2.56                                 | .954  | .999  |
| Suburban, . . . . .            | 35,242,100              | 29.05                              | -                                    | 1.15  | 1.15  |
| Taunton, . . . . .             | 76,559,000              | 4.54                               | 3.13                                 | 1.17  | 1.17  |
| Waltham, . . . . .             | 71,752,700 <sup>3</sup> | 10.13                              | -                                    | 1.11  | 1.20  |
| Webster, . . . . .             | 9,283,500               | 14.77                              | -                                    | 1.57  | 1.59  |
| Williamstown, . . . . .        | 5,119,100               | 2.69 <sup>1</sup>                  | -                                    | 1.42  | 1.51  |
| Woburn, . . . . .              | 14,338,325              | 3.48                               | 3.15                                 | 1.40  | 1.40  |
| Worcester County, . . . . .    | 2,815,400               | -                                  | 31.08                                | 1.69  | 1.49  |
| Worcester, . . . . .           | 444,687,400             | 8.29                               | 1.62                                 | .955  | 1.01  |
|                                | 8,941,502,196           | -                                  | -                                    | -   | -   |

*Oil-gas Companies.*

|                      |           |       |   |        |        |
|----------------------|-----------|-------|---|--------|--------|
| Amherst, . . . . .   | 702,450   | 17.38 | - | \$4.09 | \$4.44 |
| Lexington, . . . . . | 779,400   | 16.16 | - | 3.85   | 4.17   |
| Stoughton, . . . . . | 813,100   | 2.08  | - | 4.77   | 4.80   |
|                      | 2,294,950 | -     | - | -      | -      |

*Acetylene-gas Companies.*

|   |           |                    |         |         |         |
|---|-----------|--------------------|---------|---------|---------|
| Barre, . . . . .                              | 105,503   | 298.58             | \$18.20 | \$16.61 | \$15.67 |
| Bernardston, . . . . .                        | 24,436    | -                  | 110.49  | 14.98   | -       |
| Georgetown, . . . . .                         | 63,567    | -                  | 157.32  | 15.00   | -       |
| Hadley, . . . . .                             | 14,184    | 17.96              | 66.98   | 15.00   | 15.00   |
| Hatfield, . . . . .                           | 101,187   | 15.43              | 72.16   | 15.00   | 15.00   |
| Marion, . . . . .                             | 218,100   | 26.07              | 75.65   | 16.15   | 15.41   |
| Northfield, . . . . .                         | 44,502    | 2.94 <sup>1</sup>  | 73.39   | 15.00   | 15.00   |
| Sadler, T. G. (South Attleborough), . . . . . | 52,000    | -                  | -       | 12.50   | -       |
| South Deerfield, . . . . .                    | 79,490    | 14.64 <sup>1</sup> | 55.35   | 13.49   | 14.52   |
| South Hadley, . . . . .                       | 115,460   | 13.57              | 43.31   | 16.76   | 18.11   |
| Sunderland, . . . . .                         | 26,294    | 31.72              | 144.52  | 12.51   | 12.50   |
| Vineyard Haven, . . . . .                     | 157,510   | 43.31              | 48.25   | 15.40   | 15.45   |
|   | 1,002,213 | -                  | -       | -       | -       |

<sup>1</sup> Decrease.<sup>2</sup> Includes 3,438,600 feet sold to other companies.<sup>3</sup> Includes 111,700 feet sold to other companies.



The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

*Coal-gas Companies.*

| COMPANY.                         | PER MILE OF MAIN. |           |                      |                      | Gas sold per Consumer. | Gas sold per Meter Light. |
|----------------------------------|-------------------|-----------|----------------------|----------------------|------------------------|---------------------------|
|                                  | Capital.          | Gas sold. | Gas unaccounted for. | Number of Consumers. |                        |                           |
|                                  |                   | Feet.     | Feet.                |                      | Feet.                  | Feet.                     |
| Adams, . . . . .                 | -                 | 944,008   | 148,038              | 59.2                 | 15,948                 | 3,493                     |
| Amesbury, . . . . .              | \$4,503 07        | 336,975   | 45,828               | 28.3                 | 11,889                 | 2,880                     |
| Arlington, . . . . .             | 5,645 47          | 936,398   | 50,050               | 40.7                 | 14,483                 | 3,832                     |
| Athol, . . . . .                 | -                 | 1,215,874 | 64,169               | 43.6                 | 27,860                 | 4,663                     |
| Attleboro, . . . . .             | 4,788 77          | 2,478,631 | 100,330              | 103.5                | 23,944                 | 5,457                     |
| Beverly, . . . . .               | -                 | 1,620,153 | 110,530              | 72.4                 | 18,196                 | 4,712                     |
| Boston, . . . . .                | -                 | 4,771,905 | 73,983               | 136.4                | 30,085                 | 4,611                     |
| Brockton, . . . . .              | 7,474 12          | 1,420,749 | 135,589              | 82.1                 | 17,302                 | 3,838                     |
| Cambridge, . . . . .             | 8,538 99          | 3,588,339 | 371,969              | 153.1                | 23,241                 | 5,520                     |
| Charlestown, . . . . .           | -                 | 3,537,496 | 224,594              | 150.3                | 22,790                 | 5,583                     |
| Chelsea, . . . . .               | -                 | 2,786,895 | 269,581              | 136.5                | 19,923                 | 4,426                     |
| Chicopee, . . . . .              | 6,317 51          | 871,278   | 79,087               | 49.0                 | 17,402                 | 3,474                     |
| Citizens' (Nantucket), . . . . . | -                 | 1,642,679 | -                    | 164.3                | 16,427                 | 2,477                     |
| Citizens' (Quincy), . . . . .    | 6,241 46          | 597,547   | 142,741              | 35.7                 | 16,510                 | 3,381                     |
| Clinton, . . . . .               | -                 | 1,033,468 | 200,656              | 76.0                 | 13,592                 | 2,405                     |
| Cottage City, . . . . .          | -                 | 1,906,375 | -                    | 134.5                | 11,414                 | 2,833                     |
| Danvers, . . . . .               | 2,533 12          | 433,700   | 13,552               | 37.0                 | 11,714                 | 2,879                     |
| Dedham, . . . . .                | 5,451 47          | 339,379   | 113,090              | 49.5                 | 18,357                 | 4,657                     |
| East Boston, . . . . .           | 9,464 34          | 4,151,530 | 281,868              | 161.1                | 16,750                 | 4,389                     |
| Easthampton, . . . . .           | -                 | 1,156,815 | 207,268              | 72.2                 | 15,797                 | 2,815                     |
| Fall River, . . . . .            | 8,142 16          | 3,553,080 | 220,614              | 157.7                | 22,415                 | 3,774                     |
| Fitchburg, . . . . .             | -                 | 1,230,708 | 158,966              | 73.5                 | 16,735                 | 3,657                     |
| Framingham, . . . . .            | 14,095 08         | 1,095,227 | 68,795               | 61.8                 | 17,730                 | 3,135                     |
| Gardner, . . . . .               | 5,292 97          | 529,297   | -                    | 27.8                 | 16,671                 | 3,866                     |
| Gloucester, . . . . .            | 5,517 55          | 1,803,031 | 151,857              | 77.2                 | 22,878                 | 4,914                     |
| Greenfield, . . . . .            | 7,150 90          | 910,483   | 88,720               | 75.2                 | 12,103                 | 2,916                     |
| Haverhill, . . . . .             | 2,100 35          | 3,415,755 | 76,935               | 127.7                | 26,501                 | 5,897                     |
| Ipswich, . . . . .               | 7,584 76          | 1,414,608 | -                    | 44.2                 | 31,972                 | 4,790                     |
| Lawrence, . . . . .              | -                 | 2,549,063 | 118,984              | 116.0                | 21,902                 | 3,770                     |
| Leominster, . . . . .            | 7,624 33          | 841,235   | 34,888               | 71.2                 | 11,814                 | 3,248                     |
| Lowell, . . . . .                | 6,954 71          | 3,400,739 | 123,724              | 19.7                 | 27,712                 | 4,736                     |
| Lynn, . . . . .                  | -                 | 3,816,290 | 226,398              | 148.4                | 25,784                 | 4,774                     |
| Malden, . . . . .                | 6,145 71          | 1,415,546 | 328,495              | 80.0                 | 17,703                 | 4,343                     |
| Marblehead, . . . . .            | 3,655 14          | 475,091   | 100,577              | 37.6                 | 12,643                 | 3,097                     |
| Marlborough, . . . . .           | 4,843 70          | 612,998   | 50,309               | 39.8                 | 15,412                 | 3,944                     |
| Milford, . . . . .               | 8,330 32          | 1,493,951 | 232,244              | 79.5                 | 18,784                 | 4,041                     |
| Natick, . . . . .                | 6,097 13          | 1,175,332 | 139,338              | 99.6                 | 11,142                 | 2,666                     |
| New Bedford, . . . . .           | -                 | 2,580,814 | 92,620               | 114.5                | 21,367                 | 4,379                     |
| Newburyport, . . . . .           | -                 | 1,245,353 | 166,466              | 69.7                 | 17,866                 | 3,993                     |

## Coal-gas Companies — Concluded.

| COMPANY.                       | PER MILE OF MAIN. |           |                      |                      | Gas sold per Consumer. | Gas sold per Meter Light. |
|--------------------------------|-------------------|-----------|----------------------|----------------------|------------------------|---------------------------|
|                                | Capital.          | Gas sold. | Gas unaccounted for. | Number of Consumers. |                        |                           |
|                                |                   | Feet.     | Feet.                |                      | Feet.                  | Feet.                     |
| Newton, . . . . .              | -                 | 1,415,109 | 29,787               | 53.4                 | 25,013                 | 3,683                     |
| North Adams, . . . . .         | -                 | 2,089,859 | 271,876              | 77.3                 | 19,438                 | 4,570                     |
| Northampton, . . . . .         | \$3,885 71        | 1,359,531 | 158,331              | 70.0                 | 18,616                 | 4,269                     |
| North Attleborough, . . . . .  | 6,663 60          | 2,287,460 | 74,630               | 69.1                 | 33,112                 | 6,847                     |
| Norwood, . . . . .             | 6,325 06          | 1,521,219 | 22,949               | 39.2                 | 32,101                 | 3,848                     |
| Otis Co. (Ware), . . . . .     | -                 | 1,101,677 | 108,513              | 67.3                 | 16,354                 | 2,263                     |
| People's (Stoneham), . . . . . | 1,152 21          | 398,078   | 170,467              | 33.0                 | 13,899                 | 3,110                     |
| Pittsfield, . . . . .          | 7,524 77          | 1,628,881 | 81,689               | 77.6                 | 20,968                 | 4,241                     |
| Plymouth, . . . . .            | 7,545 98          | 1,419,934 | 169,484              | 94.7                 | 14,988                 | 3,905                     |
| Salem, . . . . .               | 7,558 28          | 1,876,307 | 132,676              | 112.6                | 16,665                 | 3,866                     |
| Southbridge, . . . . .         | -                 | 1,621,934 | 80,817               | 153.6                | 10,500                 | 2,204                     |
| Spencer, . . . . .             | -                 | 1,006,428 | 47,523               | 53.6                 | 12,778                 | 3,101                     |
| Springfield, . . . . .         | 6,119 00          | 2,388,331 | 136,191              | 107.9                | 22,142                 | 5,109                     |
| Suburban, . . . . .            | -                 | 1,085,105 | 61,950               | 78.8                 | 13,767                 | 2,701                     |
| Taunton, . . . . .             | 5,800 34          | 1,850,293 | 145,256              | 72.6                 | 25,307                 | 4,490                     |
| Waltham, . . . . .             | -                 | 2,062,938 | 75,460               | 86.6                 | 23,732                 | 4,729                     |
| Webster, . . . . .             | -                 | 1,349,324 | 131,538              | 118.3                | 11,405                 | 3,256                     |
| Williamstown, . . . . .        | -                 | 449,021   | 5,631                | 22.5                 | 19,996                 | 3,064                     |
| Woburn, . . . . .              | 5,295 17          | 1,683,455 | 199,616              | 73.9                 | 22,795                 | 4,522                     |
| Worcester County, . . . . .    | 2,441 73          | 78,565    | 17,391               | 7.1                  | 10,412                 | 2,797                     |
| Worcester, . . . . .           | 8,540 37          | 3,316,852 | 214,000              | 114.4                | 28,897                 | 7,074                     |

## Oil-gas Companies.

|                      |   |         |        |      |       |       |
|----------------------|---|---------|--------|------|-------|-------|
| Amherst, . . . . .   | - | 124,332 | -      | 18.6 | 6,690 | 1,148 |
| Lexington, . . . . . | - | 191,629 | 20,112 | 33.4 | 5,731 | 1,397 |
| Stoughton, . . . . . | - | 161,064 | -      | 37.6 | 4,279 | 1,287 |

## Acetylene-gas Companies.

|   |            |         |        |      |       |       |
|---|------------|---------|--------|------|-------|-------|
| Barre, . . . . .                              | \$2,503 45 | 32,015  | -      | 9.7  | 2,018 | 557   |
| Bernardston, . . . . .                        | 2,680 21   | 24,257  | -      | 18.9 | 1,286 | 388   |
| Georgetown, . . . . .                         | 4,059 04   | 25,802  | -      | 9.9  | 1,297 | 363   |
| Hadley, . . . . .                             | 9,739 79   | 145,420 | -      | 41.0 | 3,546 | 1,182 |
| Hatfield, . . . . .                           | 2,141 33   | 29,676  | -      | 8.8  | 2,839 | 878   |
| Marion, . . . . .                             | 2,535 29   | 33,511  | -      | 8.3  | 1,971 | 605   |
| Northfield, . . . . .                         | 3,695 14   | 50,350  | 2,960  | 20.4 | 2,472 | 767   |
| Sadler, T. G. (South Attleborough), . . . . . | -          | 68,640  | -      | 39.6 | 1,733 | 578   |
| South Deerfield, . . . . .                    | 1,972 99   | 35,644  | 16,455 | 10.3 | 3,363 | 859   |
| South Hadley, . . . . .                       | 2,730 66   | 63,056  | -      | 17.5 | 2,697 | 881   |
| Sunderland, . . . . .                         | 3,096 30   | 21,425  | 70     | 10.8 | 1,777 | 592   |
| Vineyard Haven, . . . . .                     | 3,651 65   | 75,680  | -      | 33.2 | 1,970 | 657   |

The following table shows the number of tons of coal carbonized in each of the two years to June 30, 1906, with the kind and quantities of enricher used by the various companies in making gas from coal, and the percentage of cost of coal received from residuals in the year ending June 30, 1906:—

| COMPANY.                         | Number of Tons of Coal carbonized, Year ending June 30, 1906. | Number of Tons of Coal carbonized, Year ending June 30, 1905. | ENRICHERS USED.             | Cannel (Tons).  | Naphtha (Gallons). | Oil (Gallons). | Percentage of Cost of Coal received from Residual Products. |
|----------------------------------|---|---|-----------------------------|-----------------|--------------------|----------------|---|
| Arlington, . . . . .             | 1,595   | 1,540   | Cannel, gas oil, . . . . .  | 25              | -                  | 12,178         | 40.75   |
| Attleboro, . . . . .             | 2,534   | 2,468   | Gas oil, . . . . .          | -               | -                  | 24,861         | 46.08   |
| Beverly, . . . . .               | 3,596   | 2,621   | Gas oil, . . . . .          | -               | -                  | 19,713         | 32.98   |
| Boston Consolidated, . . . . .   | 28,433 <sup>1</sup>   | 611 <sup>2</sup>  | Naphtha, gas oil, . . . . . | -               | -                  | -              | 21.89   |
| Brockton, . . . . .              | 5,845 <sup>1</sup>  | 6,582   | Naphtha, . . . . .          | -               | 60,919             | -              | 12.47   |
| Cambridge, . . . . .             | 33,896 <sup>1</sup>   | 31,709 <sup>1</sup>   | Naphtha, gas oil, . . . . . | -               | -                  | -              | 57.86   |
| Charlestown, . . . . .           | 6,102   | 6,534   | Gas oil, . . . . .          | -               | -                  | 9,587          | 62.45   |
| Citizens' (Nantucket), . . . . . | 561   | 52 <sup>4</sup>   | - . . . .                   | -               | -                  | -              | 14.71   |
| Citizens' (Quincy), . . . . .    | 1,618   | 1,098   | - . . . .                   | -               | -                  | -              | 11.00   |
| Clinton, . . . . .               | 1,551   | 1,475   | Cannel, gas oil, . . . . .  | 8               | -                  | 8,268          | 24.97   |
| Danvers, . . . . .               | 123   | 497   | Cannel, . . . . .           | 12 <sup>4</sup> | -                  | -              | -   |
| East Boston, . . . . .           | 8,699 <sup>1</sup>  | 7,841 <sup>1</sup>  | Cannel, gas oil, . . . . .  | 5               | -                  | -              | 58.61   |
| Easthampton, . . . . .           | 817   | 796   | Cannel, . . . . .           | 34              | -                  | -              | 43.36   |
| Fitchburg, . . . . .             | 4,983   | 4,877   | Cannel, gas oil, . . . . .  | 50              | -                  | 21,201         | 54.43   |
| Framingham, . . . . .            | 1,563   | 1,425   | Cannel, . . . . .           | 129             | -                  | -              | 38.12   |
| Gloucester, . . . . .            | 4,958   | 4,473   | Gas oil, . . . . .          | -               | -                  | 25,807         | 58.59   |
| Greenfield, . . . . .            | 691   | 567   | Cannel, . . . . .           | 35              | -                  | -              | 26.56   |



The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of gas made: —

*Water Gas.*

| COMPANY.            | Process used.                        | Materials used in Generator. | Quantity used.    | Materials used for making Steam. | Quantity used.     | Enricher used. | Quantity used. | Water Gas made. |
|---------------------|--------------------------------------|------------------------------|-------------------|----------------------------------|--------------------|----------------|----------------|-----------------|
| Amesbury, . . .     | Lowe-Granger, . . .                  | Coke, . . .                  | 433.0 tons,       | Bituminous, . . .                | 226.0 tons,        | Gas oil, . . . | Gallons        | Feet.           |
| Athol, . . .        | Lowe-Granger, . . .                  | Anthracite, . . .            | 284.0 "           | - 1                              | -                  | Gas oil, . . . | 64,404         | 12,879,400      |
| Boston, . . .       | Jerzmanowski, . . .                  | Anthracite, . . .            | 16,588.2 "        | Coke, . . .                      | 391.4 "            | Naphtha, . . . | 37,614         | 8,318,410       |
|                     | Improved Lowe, . . .                 | Coke, . . .                  | 7,350.5 "         | Coal, . . .                      | 6,861.6 "          | Gas oil, . . . | 4,132          | 1,421,194,000   |
| Brockton, . . .     | Improved Lowe, . . .                 | Coke, . . .                  | 1,662.7 "         | Coke, . . .                      | 1,144.3 "          | Naphtha, . . . | 280,460        | 58,077,700      |
|                     |                                      |                              |                   | Coke, . . .                      | 584.0 "            |                |                |                 |
| Cambridge, . . .    | Improved Lowe, . . .                 | Coke, . . .                  | 2,187.0 "         | Breeze, . . .                    | 681.0 "            | Naphtha, . . . | 292,333/       | 141,138,000     |
|                     |                                      |                              |                   | Tar, . . .                       | 47,046.0 gallons,  |                |                |                 |
| Chicopee, . . .     | Improved Lowe, . . .                 | Anthracite, . . .            | 897.8 "           | Bituminous, . . .                | 65.0 tons,         | Naphtha, . . . | 135,010        | 31,839,600      |
|                     |                                      |                              |                   | Wood, . . .                      | 5.5 cords,         |                |                |                 |
| Cottage City, . . . | Loomis, . . .                        | Anthracite, . . .            | 110.0 "           | Bituminous, . . .                | 60.0 tons,         | Gas oil, . . . | 310            | -               |
|                     |                                      |                              |                   | Bituminous, . . .                | 183.1 "            |                |                |                 |
| East Boston, . . .  | Improved Lowe, . . .                 | Anthracite, . . .            | 474.3 "           | Bituminous, . . .                | 183.1 "            | Gas oil, . . . | 216,659        | 38,019,200      |
|                     |                                      |                              |                   | Coke, . . .                      | 191.2 "            |                |                |                 |
| Fall River, . . .   | Lowe, . . .                          | Anthracite, . . .            | 5,649.0 "         | Bituminous, . . .                | 584.0 "            | Gas oil, . . . | 1,682,334      | 396,903,400     |
|                     |                                      |                              |                   | Screenings, . . .                | 226.0 "            |                |                |                 |
| Gardner, . . .      | Western Gas Con-<br>struction, . . . | Anthracite, . . .            | 309.5 "           | Tar, . . .                       | 199,446.0 gallons, | Gas oil, . . . | 72,300         | -               |
|                     |                                      |                              |                   | Bituminous, . . .                | 131.5 tons,        |                |                |                 |
| Haverhill, . . .    | Wilkinson, . . .                     | Anthracite, . . .            | 2,778.5 "         | Bituminous, . . .                | 1,367.2 "          | Gas oil, . . . | 945,436        | 175,641,000     |
|                     |                                      |                              |                   | Screenings, . . .                | 91.3 "             |                |                |                 |
| Ipswich, . . .      | Kendall, . . .                       | Naphtha, . . .               | 54,439.0 gallons, | Drip oil, . . .                  | 329,519.0 gallons, | -              | -              | 5,625,200       |
|                     |                                      |                              |                   | Anthracite, . . .                | 61.1 "             |                |                |                 |
| Lawrence, . . .     | Improved Lowe, . . .                 | Coke, . . .                  | 2,075.0 "         | Bituminous, . . .                | 51.8 tons,         | Gas oil, . . . | 613,233        | 153,434,087     |
|                     |                                      |                              |                   | Coke, . . .                      | 681.1 "            |                |                |                 |
| Leominster, . . .   | Improved Lowe, . . .                 | Anthracite, . . .            | 495.0 "           | Bituminous, . . .                | 207.0 "            | Gas oil, . . . | 61,051         | 14,649,000      |

|                   |                  |             |                    |              |                    |              |             |
|-------------------|------------------|-------------|--------------------|--------------|--------------------|--------------|-------------|
| Lowell, . . .     | Improved Lowe,   | Anthracite, | 293.9 "            | Coke breeze, | 2.4 "              | Naphtha, . . | 60,009      |
|                   | Coke, . . .      | Coke, . . . | 2,865.9 "          | Tar, . . .   | 1,078.8 "          | Gas oil, . . | 833,033     |
| Lynn, . . .       | Improved Lowe,   | Coke, . . . | 205,745.0 bushels, | Coke, . . .  | 339,736.0 gallons, | Gas oil, . . | 1,007,166   |
| Malden, . . .     | Lowe, . . .      | Anthracite, | 1,090.5 tons,      | Coke, . . .  | 762.2 tons,        | Gas oil, . . | 125,232,000 |
|                   |                  | Coke, . . . | 1,605.4 "          | Bituminous,  | 59.0 "             |              |             |
| New Bedford, . .  | Lowe Improved,   | Coke, . . . | 776.0 "            | Coke, . . .  | 6.0 "              | Gas oil, . . | 330,080     |
|                   |                  |             |                    | Coke breeze, | 690.0 "            |              |             |
| Newton, . . .     | Lowe, . . .      | Coke, . . . | 449.8 "            | Screenings,  | 449.0 "            | Gas oil, . . | 98,281      |
| North Adams, . .  | Western Gas Con- | Anthracite, | 12.0 "             | Coke, . . .  | 180.0 "            | Gas oil, . . | 4,362       |
|                   | struction,       | Coke, . . . | 4.0 "              |              |                    | Gas oil, . . | 623,600     |
| Pittsfield, . . . | Improved Lowe,   | Coke, . . . | 371.6 "            |              |                    | Gas oil, . . | 101,598     |
| Southbridge, . .  | Improved Lowe,   | Anthracite, | 233.5 "            |              |                    | Gas oil, . . | 35,841      |
| Spencer, . . .    | Improved Lowe,   | Anthracite, | 274.0 "            | Bituminous,  | 99.0 "             | Gas oil, . . | 51,315      |
| Springfield, . .  | Improved Lowe,   | Coke, . . . | 3,441.0 "          | Coke, . . .  | 1,394.0 "          | Gas oil, . . | 744,214     |
|                   |                  |             |                    | Bituminous,  | 89.0 "             | Gas oil, . . | 22,651      |
| Waltham, . . .    | Lowe, . . .      | Coke, . . . | 100.8 "            | Coke, . . .  | 20.6 "             | Gas oil, . . | 4,811,800   |
| Webster, . . .    | Lowe, . . .      | Anthracite, | 288.0 "            |              |                    | Gas oil, . . | 58,838      |
| Worcester, . . .  | Improved Lowe,   | Anthracite, | 1,486.0 "          |              |                    | Naphtha, . . | 2,215       |
|                   |                  | Coke, . . . | 2,865.8 "          |              |                    | Gas oil, . . | 1,096,357   |

1 Steam from electric department.  
 2 Quantity not given.  
 3 Included in the quantity of materials used in generator.  
 4 Steam from coal-gas department.

*Oil Gas.*

| COMPANY.           | Materials used. | Quantity used (Gallons). | Fuel used.    | Quantity used. |
|--------------------|-----------------|--------------------------|---------------|----------------|
| Amherst, . . . .   | Naphtha, .      | 9,323                    | Coke, . . . . | 53.6 tons.     |
| Lexington, . . . . | Gas oil, .      | 9,820                    | Anthracite, . | 28.0 tons.     |
| Stoughton, . . . . | Naphtha, .      | 16,602                   | Bituminous, . | 57.0 tons.     |

The following table shows the quantity of carbide used by each of the acetylene gas companies for the year ending June 30, 1906 : —

| COMPANY.               | Quantity used (Pounds). | COMPANY.                    | Quantity used (Pounds). |
|------------------------|-------------------------|-----------------------------|-------------------------|
| Barre, . . . . .       | 28,400                  | Sadler, T. G. (South Attle- |                         |
| Bernardston, . . . . . | 8,500                   | borough), . . . . .         | 13,600                  |
| Georgetown, . . . . .  | 13,200                  | South Deerfield, . . . . .  | 30,820                  |
| Hadley, . . . . .      | 3,200                   | South Hadley, . . . . .     | 28,500                  |
| Hatfield, . . . . .    | 21,600                  | Sunderland, . . . . .       | 7,455                   |
| Marion, . . . . .      | 57,700                  | Vineyard Haven, . . . . .   | 44,500                  |
| Northfield, . . . . .  | 11,500                  |                             |                         |

## STREET MAINS.

During the year sixty companies laid about one hundred and fifty-nine miles of mains, varying in the several cases from thirty-six feet to about seventeen miles.

The following table shows the lengths and sizes of the mains as returned by the companies : —

| COMPANY.                         | DIAMETER IN INCHES. |        |        |         |           |           |         |        |         |     |        |        |        | LENGTH IN MILES AND FEET. |        | Increase during Year (Feet). |     |       |        |
|----------------------------------|---------------------|--------|--------|---------|-----------|-----------|---------|--------|---------|-----|--------|--------|--------|---------------------------|--------|------------------------------|-----|-------|--------|
|                                  |                     |        |        |         |           |           |         |        |         |     |        |        |        | Feet.                     |        |                              |     |       |        |
|                                  | 1 to 1½             | 2      | 2½     | 3       | 4         | 6         | 8       | 10     | 12      | 14  | 16     | 18     | 20     | 24                        | 30     |                              | 36  | 42    | Miles. |
| Adams, . . . . .                 | 10,720              | 5,918  | -      | 8,493   | 26,066    | 9,586     | 398     | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 11  | 2,753 | 2,770  |
| Amesbury, . . . . .              | 54,973              | 22,327 | -      | 64,750  | 22,079    | 4,413     | 500     | 2,660  | 215     | -   | -      | -      | -      | -                         | -      | -                            | 32  | 3,193 | 9,788  |
| Amherst, . . . . .               | 8,693               | 11,332 | -      | 9,896   | -         | -         | -       | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 5   | 3,431 | -      |
| Arlington, . . . . .             | 7,987               | 16,846 | -      | 68,325  | 19,273    | 29,772    | 4,140   | 382    | -       | -   | -      | -      | -      | -                         | -      | -                            | 28  | 886   | 12,810 |
| Attol, . . . . .                 | 1,890               | 4,623  | 1,461  | 14,001  | 2,154     | 8,248     | -       | 650    | -       | -   | -      | -      | -      | -                         | -      | -                            | 6   | 1,349 | 1,562  |
| Attleboro, . . . . .             | 3,566               | 1,225  | 200    | 15,353  | 18,961    | 21,756    | 1,005   | 231    | 229     | -   | -      | -      | -      | -                         | -      | -                            | 12  | 2,133 | 2,446  |
| Barre, . . . . .                 | 11,090              | 4,000  | 1,800  | 600     | -         | -         | -       | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 3   | 1,560 | -      |
| Barnardston, . . . . .           | 2,219               | 3,100  | -      | 16,165  | 44,048    | 16,647    | 16,879  | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 1   | 39    | 5,319  |
| Beverly, . . . . .               | 2,219               | 13,164 | -      | 16,165  | 44,048    | 16,647    | 16,879  | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 1   | 39    | 5,319  |
| Boston, . . . . .                | 63,693              | 64,371 | 1,567  | 832,564 | 1,240,836 | 1,188,794 | 223,225 | 62,292 | 273,333 | 924 | 81,520 | 25,632 | 56,559 | 66,178                    | 82,913 | 73,071                       | 619 | 4,063 | 20,698 |
| Brockton, . . . . .              | 197,126             | 15,161 | -      | 72,155  | 105,859   | 48,691    | 20,731  | 100    | 7,239   | -   | -      | -      | -      | -                         | -      | -                            | 77  | 1,161 | 32,318 |
| Cambridge, . . . . .             | 5,713               | 8,599  | -      | 368,689 | 144,915   | 133,683   | 36,325  | 3,324  | 43,687  | -   | -      | -      | -      | -                         | -      | -                            | 130 | 3,049 | 19,479 |
| Charlestown, . . . . .           | 5,844               | 12,044 | -      | 135,756 | 77,468    | 31,592    | 11,073  | 7,515  | 7,590   | 301 | -      | -      | -      | -                         | -      | -                            | 53  | 4,115 | 9,105  |
| Chelsea, . . . . .               | 5,827               | 5,079  | -      | 43,317  | 43,323    | 39,894    | 11,115  | 4,072  | 1,774   | -   | -      | -      | -      | -                         | -      | -                            | 97  | 2,358 | 9,707  |
| Chicago, . . . . .               | 15,870              | 30,556 | 12,200 | 50,116  | 41,004    | 11,705    | 3,375   | 6,562  | 3,440   | -   | -      | -      | -      | -                         | -      | -                            | 33  | 3,388 | 96,683 |
| Citizens' (Nantucket), . . . . . | 1,820               | 5,280  | -      | 2,640   | 500       | 500       | 500     | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 1   | 4,460 | -      |
| Citizens' (Quincy), . . . . .    | 12,534              | 13,167 | 16     | 29,705  | 16,023    | 5,161     | 97      | -      | 10,601  | -   | -      | -      | -      | -                         | -      | -                            | 16  | 2,738 | 11,137 |
| Clinton, . . . . .               | 12,130              | 10,317 | 16     | 22,571  | 25,623    | 800       | 1,640   | 88     | 420     | 534 | -      | -      | -      | -                         | -      | -                            | 14  | 2,050 | 6,470  |
| Cottage City, . . . . .          | -                   | -      | -      | 2,532   | 6,584     | 2,062     | 975     | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 2   | 1,533 | -      |
| Danvers, . . . . .               | 3,819               | 15,633 | -      | 13,029  | 9,312     | 3,633     | 8,768   | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 10  | 1,304 | 10,292 |
| Dedham, . . . . .                | 4,705               | 22,547 | -      | 44,485  | 62,515    | 23,734    | 22,000  | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | 32  | 1,020 | 10,417 |
| East Boston, . . . . .           | -                   | -      | -      | -       | -         | -         | -       | -      | -       | -   | -      | -      | -      | -                         | -      | -                            | -   | -     | -      |
| Easthampton, . . . . .           | 745                 | 7,355  | -      | 44,367  | 68,802    | 4,652     | 15,811  | 11,429 | 4,962   | -   | -      | -      | -      | -                         | -      | -                            | 29  | 298   | 3,104  |
| Fall River, . . . . .            | 27,982              | 27,842 | -      | 37,306  | 333,315   | 123,476   | 59,259  | 5,305  | 17,475  | -   | -      | -      | -      | -                         | -      | -                            | 104 | 3,382 | 30,630 |
| Fitchburg, . . . . .             | 3,911               | 11,249 | -      | 50,910  | 112,244   | 16,737    | 12,570  | 2,000  | 1,623   | -   | -      | -      | -      | -                         | -      | -                            | 40  | 897   | 23,182 |
| Frammingham, . . . . .           | 2,851               | 17,430 | 593    | 2,663   | 27,287    | 10,922    | 2,548   | 1,920  | -       | -   | -      | -      | -      | -                         | -      | -                            | 12  | 2,284 | 11,573 |

1 Includes 766 feet of three-quarter inch main.  
 2 Includes 642 feet of forty-eight inch main and 941 feet of fifty-four inch main.  
 3 Includes 1,199 feet of three-quarter inch main.  
 4 Includes 836 feet of fifteen inch main.



| COMPANY.                       | DIAMETER IN INCHES. |        |        |         |         |         |        |        |        |       |        |       |       | Total Length in Feet. | LENGTH IN MILES AND FEET. |    | Increase in Total Length (Feet). |       |         |        |       |
|--------------------------------|---------------------|--------|--------|---------|---------|---------|--------|--------|--------|-------|--------|-------|-------|-----------------------|---------------------------|----|----------------------------------|-------|---------|--------|-------|
|                                | 1 to 1½             | 2      | 2½     | 3       | 4       | 6       | 8      | 10     | 12     | 14    | 16     | 18    | 20    |                       | 24                        | 30 |                                  | 36    | 42      | Miles. | Feet. |
|                                | Gardner, . . . . .  | 1,800  | 26,681 | -       | 15,898  | 10,793  | 16,491 | 1,000  | 825    | 84    | -      | -     | -     |                       | -                         | -  |                                  | -     | -       | 14     | 2,192 |
| Georgetown, . . . . .          | 2,000               | 7,830  | 2,038  | 19,910  | 48,974  | 43,823  | 8,072  | 8,072  | -      | -     | -      | -     | -     | -                     | -                         | -  | 2                                | 2,488 | 13,046  |        |       |
| Gloucester, . . . . .          | 2,839               | 7,716  | 406    | 21,855  | 3,453   | 2,640   | 200    | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 27                               | 382   | 7,947   |        |       |
| Greenfield, . . . . .          | 3,311               | 9,762  | -      | -       | -       | -       | -      | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 7                                | 4,241 | 5,367   |        |       |
| Hadley, . . . . .              | -                   | 515    | -      | -       | -       | -       | -      | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | -                                | 515   | -       |        |       |
| Hatfield, . . . . .            | 500                 | 1,800  | 15,000 | 500     | 100     | 65,072  | -      | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 3                                | 2,160 | -       |        |       |
| Haverhill, . . . . .           | 4,786               | 8,783  | 40     | 98,010  | 66,072  | 65,498  | 756    | 18,828 | 1,534  | -     | 3,247  | -     | 1,902 | -                     | -                         | -  | 49                               | 5,286 | 3,916   |        |       |
| Ipawitch, . . . . .            | 3,005               | 13,520 | 765    | 2,469   | -       | 1,973   | 152    | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 3                                | 5,044 | 36      |        |       |
| Lawrence, . . . . .            | -                   | 13,810 | 1,066  | 148,669 | 266,631 | 101,238 | 38,095 | 11,797 | 16,591 | -     | 3,288  | -     | 432   | -                     | -                         | -  | 113                              | 4,982 | 35,657  |        |       |
| Leominster, . . . . .          | 354                 | 1,048  | 1,820  | 24,440  | 44,480  | 3,692   | 5,086  | 116    | -      | -     | -      | -     | -     | -                     | -                         | -  | 16                               | 423   | 6,240   |        |       |
| Lexington, . . . . .           | 1,075               | 1,715  | 3,050  | 3,050   | 4,730   | 1,680   | 1,680  | 1,680  | -      | -     | -      | -     | -     | -                     | -                         | -  | 4                                | 355   | 5,640   |        |       |
| Lowell, . . . . .              | 3,708               | 21,922 | 2,704  | 60,380  | 189,076 | 164,765 | 35,176 | 34,991 | 82,940 | 1,000 | 2,994  | 5,320 | 1,575 | 4,275                 | -                         | -  | 148                              | 4,320 | 14,252  |        |       |
| Lynn, . . . . .                | 1,689               | 11,454 | 4,558  | 24,017  | 216,700 | 233,961 | 38,381 | 10,437 | 7,768  | 412   | 3,011  | -     | 5,155 | 2,500                 | -                         | -  | 107                              | 1,293 | 37,005  |        |       |
| Malden, . . . . .              | 6,448               | 18,895 | -      | 149,841 | 289,021 | 198,632 | 16,990 | 14,373 | 27,115 | -     | 24,700 | -     | 931   | 2,624                 | -                         | -  | 128                              | 730   | 16,664  |        |       |
| Marblehead, . . . . .          | 6,346               | 16,596 | -      | 11,350  | 8,591   | 16,215  | -      | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 10                               | 1,298 | 1,500   |        |       |
| Marion, . . . . .              | 99,483              | 2,243  | 457    | 12,514  | 58,174  | 5,930   | 3,100  | -      | 250    | -     | -      | -     | -     | -                     | -                         | -  | 6                                | 3,683 | -       |        |       |
| Marlborough, . . . . .         | 74,369              | 61,747 | 296    | 10,740  | 9,800   | 13,000  | 3,200  | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 40                               | 5,180 | 22,020  |        |       |
| Millford, . . . . .            | 5,153               | 7,100  | -      | 10,740  | 9,800   | 13,000  | 3,200  | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 9                                | 1,475 | 2,080   |        |       |
| Natick, . . . . .              | 8,495               | 3,009  | -      | 39,819  | 5,173   | 2,400   | -      | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 9                                | 1,376 | 5,232   |        |       |
| New Bedford, . . . . .         | 16,051              | 4,393  | -      | 169,160 | 140,175 | 39,529  | 6,997  | -      | 20,705 | -     | 1,700  | -     | 640   | -                     | -                         | -  | 75                               | 3,250 | 23,654  |        |       |
| Newburyport, . . . . .         | 9,518               | 21,294 | -      | 139,872 | 19,680  | 19,073  | 1,620  | 4,260  | -      | -     | -      | -     | -     | -                     | -                         | -  | 20                               | 2,717 | 6,187   |        |       |
| Newton, . . . . .              | -                   | 9,947  | -      | 159,861 | 340,540 | 29,519  | 21,117 | 53,629 | 4,093  | -     | -      | -     | -     | -                     | -                         | -  | 120                              | 5,019 | 44,718  |        |       |
| North Adams, . . . . .         | 6,612               | 9,373  | 211    | 62,436  | 62,203  | 43,519  | 1,925  | 1,959  | -      | 764   | -      | -     | -     | -                     | -                         | -  | 30                               | 1,709 | 160,109 |        |       |
| Northampton, . . . . .         | 21,378              | 3,428  | -      | 69,168  | 54,682  | 5,106   | 1,420  | 60     | 733    | -     | 320    | -     | -     | -                     | -                         | -  | 29                               | 3,145 | 14,894  |        |       |
| North Attleborough, . . . . .  | 737                 | 3,700  | -      | 10,358  | 29,316  | 1,692   | 7,016  | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 10                               | 1,160 | 1,254   |        |       |
| Northfield, . . . . .          | 2,063               | 1,067  | -      | 757     | -       | 3,989   | -      | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 7                                | 3,158 | 2,214   |        |       |
| Norwood, . . . . .             | -                   | -      | -      | -       | 23,063  | -       | -      | 4,956  | -      | -     | -      | -     | -     | -                     | -                         | -  | -                                | -     | -       |        |       |
| Otis Co. (Ware), . . . . .     | 5,964               | 12,219 | -      | 1,433   | 4,096   | 2,549   | 1,814  | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 5                                | 2,615 | 95      |        |       |
| People's (Stoneham), . . . . . | -                   | 3,396  | -      | 19,034  | 9,050   | 8,958   | 10,390 | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 9                                | 3,308 | -       |        |       |
| Pittsfield, . . . . .          | 19,825              | 23,608 | 2,210  | 16,210  | 103,713 | 21,625  | 13,817 | 4,088  | 3,644  | -     | 3,414  | -     | -     | -                     | -                         | -  | 41                               | 340   | 12,874  |        |       |
| Plymouth, . . . . .            | -                   | 3,965  | -      | 13,068  | 5,975   | 6,000   | -      | -      | -      | -     | -      | -     | -     | -                     | -                         | -  | 5                                | 2,638 | 168     |        |       |









## GAS STOVES.

In the following table, designed to show the number of gas stoves supplied by the several companies on June 30, 1906, the figures given, although taken from the annual returns, are in many cases necessarily estimates. Those with a \* include only stoves leased by the companies and do not include those owned by consumers.

|                                  |         |   |        |
|----------------------------------|---------|---|--------|
| Adams, . . . . .                 | 488     | Lowell, . . . . .                           | 7,802  |
| Amesbury, . . . . .              | 468     | Lynn, . . . . .                             | 17,771 |
| Amherst, . . . . .               | 9       | Malden, . . . . .                           | 2,166  |
| Arlington, . . . . .             | 577     | Marblehead, . . . . .                       | 149    |
| Athol, . . . . .                 | 83      | Marlborough, . . . . .                      | 1,394  |
| Attleboro, . . . . .             | 420     | Milford, . . . . .                          | 91     |
| Barre, . . . . .                 | 6       | Natick, . . . . .                           | 497    |
| Beverly, . . . . .               | 867     | New Bedford, . . . . .                      | 6,803  |
| Boston, . . . . .                | *49,470 | Newburyport, . . . . .                      | 850    |
| Brockton, . . . . .              | 4,200   | Newton, . . . . .                           | 3,175  |
| Chelsea, . . . . .               | 1,100   | North Adams, . . . . .                      | 2,109  |
| Chicopee, . . . . .              | 1,607   | Northampton, . . . . .                      | 1,900  |
| Citizens' (Nantucket), . . . . . | 75      | North Attleborough, . . . . .               | 313    |
| Citizens' (Quincy), . . . . .    | 275     | Norwood, . . . . .                          | 7      |
| Clinton, . . . . .               | 588     | Otis Company (Ware), . . . . .              | 286    |
| Cottage City, . . . . .          | 126     | People's (Stoneham), . . . . .              | 97     |
| Danvers, . . . . .               | 220     | Pittsfield, . . . . .                       | 2,186  |
| Dedham, . . . . .                | * 1,787 | Plymouth, . . . . .                         | 359    |
| East Boston, . . . . .           | 1,490   | Sadler, T. G. (So. Attleborough), . . . . . | 7      |
| Easthampton, . . . . .           | 163     | Salem, . . . . .                            | 3,300  |
| Fall River, . . . . .            | 16,755  | Southbridge, . . . . .                      | 191    |
| Fitchburg, . . . . .             | 2,140   | Spencer, . . . . .                          | 209    |
| Framingham, . . . . .            | 838     | Springfield, . . . . .                      | 13,901 |
| Gardner, . . . . .               | 207     | Stoughton, . . . . .                        | 70     |
| Gloucester, . . . . .            | 1,100   | Suburban (Revere), . . . . .                | 2,122  |
| Greenfield, . . . . .            | 300     | Taunton, . . . . .                          | 2,041  |
| Haverhill, . . . . .             | 5,753   | Waltham, . . . . .                          | 1,881  |
| Ipawich, . . . . .               | 40      | Webster, . . . . .                          | 469    |
| Lawrence, . . . . .              | 14,038  | Williamstown, . . . . .                     | 149    |
| Leominster, . . . . .            | 743     | Worcester County, . . . . .                 | 71     |
| Lexington, . . . . .             | 36      | Worcester, . . . . .                        | 9,000  |

## PUBLIC GAS LAMPS.

The following table shows the number of street lamps supplied June 30, 1906, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies : —

| COMPANY.                       | Number of Lamps supplied. | Increase. | Decrease. | Price received per M., including Expenses. | Expense of Lighting and Care of Lamps per M. |
|--------------------------------|---------------------------|-----------|-----------|--|--|
| Barre, . . . . .               | 43                        | -         | -         | \$20 29                                    | \$5 87                                       |
| Boston, . . . . .              | 9,597                     | 243       | -         | 92.4                                       | -  |
| Cambridge, . . . . .           | 316                       | 11        | -         | 95.1                                       | -  |
| Charlestown, . . . . .         | 525                       | 3         | -         | 95.1                                       | -  |
| Chelsea, . . . . .             | 204                       | 204       | -         | 1 00                                       | -  |
| Chicopee, . . . . .            | 29                        | -         | -         | 1 29                                       | 35   |
| Citizens' (Quincy), . . . . .  | 16                        | -         | -         | 3 22                                       | 1 68   |
| Cottage City, . . . . .        | 42                        | -         | -         | 1 00                                       | 15   |
| Dedham, . . . . .              | 37                        | 23        | -         | 1 00                                       | 20   |
| East Boston, . . . . .         | 467                       | 16        | -         | 1 17                                       | -  |
| Fall River, . . . . .          | 236                       | 21        | -         | 1 11                                       | -  |
| Gardner, . . . . .             | 100                       | -         | -         | 2 65                                       | 1 51   |
| Gloucester, . . . . .          | 100                       | -         | -         | 1 00                                       | -  |
| Hatfield, . . . . .            | 21                        | -         | -         | 15 00                                      | -  |
| Haverhill, . . . . .           | 230                       | -         | -         | 1 23                                       | -  |
| Lawrence, . . . . .            | 113                       | 8         | -         | 1 00                                       | -  |
| Lowell, . . . . .              | 1,283                     | 56        | -         | 1 73                                       | 98   |
| Marion, . . . . .              | 101                       | -         | -         | 19 46                                      | -  |
| Natick, . . . . .              | 91                        | 7         | -         | 1 36                                       | -  |
| New Bedford, . . . . .         | 874                       | 50        | -         | 2 48                                       | 1 61   |
| Newton, . . . . .              | 999                       | 34        | -         | 1 62                                       | 96   |
| Northampton, . . . . .         | 156                       | -         | -         | 1 00                                       | -  |
| Norwood, . . . . .             | 153                       | 8         | -         | 1 12                                       | 38   |
| Otis Company (Ware), . . . . . | 1                         | -         | -         | 1 75                                       | -  |
| Southbridge, . . . . .         | 1                         | -         | -         | 1 10                                       | -  |
| South Hadley, . . . . .        | 45                        | -         | -         | 27 10                                      | -  |
| Taunton, . . . . .             | 41                        | -         | 12        | 1 20                                       | -  |
| Vineyard Haven, . . . . .      | 32                        | -         | -         | 17 90                                      | -  |
| Waltham, . . . . .             | 6                         | -         | -         | 1 05                                       | -  |
| Worcester County, . . . . .    | 26                        | 26        | -         | 4 31                                       | 2 86   |
| Worcester, . . . . .           | 569                       | 7         | -         | 95.2                                       | -  |

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all of the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of the companies in question, the Boston Consolidated Gas Company, Charlestown Gas and Electric Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company and Newton and Watertown Gas Light Company sell electricity as well as gas; consequently, the total income, depreciation, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 134 gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 128 and 134 give the respective amounts of gas made, bought and sold during the year.



1. INCOME.

| No. of Company. | COMPANY.           | INCOME FROM GAS BUSINESS. |                    |                       |                 |                     |                | TOTAL INCOME FROM GAS BUSINESS. |                | Net Income from Electric Business and other than Gas Business. | TOTAL INCOME FOR YEAR. |    | No. of Company. |
|-----------------|--------------------|---------------------------|--------------------|-----------------------|-----------------|---------------------|----------------|---------------------------------|----------------|--|------------------------|----|-----------------|
|                 |                    | From Private Consumers.   | From Public Lamps. | From Other Companies. | From Residuals. | From Other Sources. | Amount.        | Per M sold.                     | Amount.        |  | Per M sold.            |    |                 |
| 1               | Boston, . . .      | \$3,099,733 21            | \$107,211 85       | \$155,629 31          | \$35,434 60     | -                   | \$3,398,008 97 | \$0.8685                        | \$153,197 02 1 | \$3,622,138 14 2   | -                      | 1  |                 |
| 2               | Brockton, . . .    | 137,099 88                | -                  | -                     | 3,364 13        | \$12 82             | 140,476 83     | 1.2786                          | 896 66         | 141,373 49   | \$1.2867               | 2  |                 |
| 3               | Cambridge, . . .   | 445,277 80                | 3,450 67           | 362 21                | 73,376 22       | 411 50              | 522,878 40     | 1.1159                          | 6,347 42       | 529,225 82   | 1.1295                 | 3  |                 |
| 4               | Charlestown, . . . | 176,167 70                | 5,715 41           | -                     | 15,006 80       | -                   | 196,889 91     | 1.034                           | 21,768 29 1    | 218,648 20 2   | -                      | 4  |                 |
| 5               | East Boston, . . . | 94,832 09                 | 5,775 49           | 18,636 66             | 20,493 73       | 125 00              | 139,862 97     | 1.1594                          | 2,724 54       | 142,587 52   | 1.182                  | 5  |                 |
| 6               | Fall River, . . .  | 356,158 94                | 2,087 21           | -                     | 38 00           | 217 30              | 358,501 45     | .9642                           | 3,398 08       | 361,899 53   | .97338                 | 6  |                 |
| 7               | Haverhill, . . .   | 171,079 72                | 1,898 16           | -                     | -               | 452 29              | 173,430 17     | 1.0156                          | 1,927 10       | 175,357 27   | 1.0259                 | 7  |                 |
| 8               | Lawrence, . . .    | 292,200 09                | 1,073 61           | -                     | 27,977 06       | 50 00               | 321,300 76     | 1.1063                          | 56,509 64 1    | 377,810 40 2   | -                      | 8  |                 |
| 9               | Lowell, . . .      | 449,101 82                | 21,522 47          | -                     | 100,986 45      | -                   | 571,620 74     | 1.1295                          | 7,407 84       | 579,028 58   | 1.144                  | 9  |                 |
| 10              | Lynn, . . .        | 364,663 23                | -                  | -                     | 34,428 90       | -                   | 399,092 13     | .9728                           | 121,653 28 1   | 520,745 41 2   | -                      | 10 |                 |
| 11              | Malden, . . .      | 200,918 39                | -                  | -                     | 11,461 63       | -                   | 212,380 02     | 1.1709                          | 1,705 68       | 214,085 70   | 1.1803                 | 11 |                 |
| 12              | New Bedford, . . . | 187,706 96                | 25,071 40          | -                     | 27,202 11       | 14,386 74           | 254,367 21     | 1.3035                          | 75,159 99 1    | 329,527 20 2   | -                      | 12 |                 |
| 13              | Newton, . . .      | 161,603 45                | 15,784 28          | -                     | 2,739 52        | 127 50              | 180,254 75     | 1.0530                          | 15,139 01 1    | 195,393 76 2   | -                      | 13 |                 |
| 14              | Salem, . . .       | 120,353 20                | -                  | -                     | 20,128 96       | 1,346 79            | 141,828 95     | 1.4121                          | -              | 141,828 96   | 1.4121                 | 14 |                 |
| 15              | Springfield, . . . | 313,206 78                | -                  | -                     | 20,973 36       | 656 16              | 334,836 30     | 1.020                           | 1,612 89       | 336,449 19   | 1.025                  | 15 |                 |
| 16              | Worcester, . . .   | 418,576 83                | 6,308 71           | -                     | 28,589 47       | 214 00              | 453,689 01     | 1.0202                          | 982 70         | 454,671 71   | 1.022                  | 16 |                 |

1 Includes net income only from electric business.

2 Includes gross income from gas, but net income only from electric, business.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

| No. of Company. | COMPANY.           | COAL.        |             | ENRICHERS.   |             | PURIFIERS.  |             | WATER.      |             | WAGES.       |             | No. of Company. |
|-----------------|--------------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-----------------|
|                 |                    | Amount.      | Per M made. | Amount.      | Per M made. | Amount.     | Per M made. | Amount.     | Per M made. | Amount.      | Per M made. |                 |
| 1               | Boston, . . .      | \$187,625 53 | \$0.10874   | \$249,501 87 | \$0.14459   | \$54,486 91 | \$0.03158   | \$13,370 43 | \$0.00774   | \$165,742 05 | \$0.09805   | 1               |
| 2               | Brockton, . . .    | 29,327 66    | .23934      | 12,886 71    | .10516      | 515 42      | .0042       | 1,616 57    | .01319      | 16,173 71    | .13199      | 2               |
| 3               | Cambridge, . . .   | 126,812 60   | .24352      | 33,337 74    | .06402      | 3,009 60    | .00677      | 3,297 92    | .00633      | 51,048 74    | .09803      | 3               |
| 4               | Charlestown, . . . | 24,029 76    | .40157      | 453 15       | .00757      | 415 77      | .00694      | 392 40      | .00655      | 14,958 46    | .24998      | 4               |
| 5               | East Boston, . . . | 34,965 12    | .26904      | 8,963 89     | .06897      | 50 82       | .0005       | 505 33      | .00388      | 16,718 95    | .12865      | 5               |
| 6               | Fall River, . . .  | 35,311 55    | .08896      | 50,682 35    | .12769      | 483 92      | .00130      | -           | -           | 9,702 93     | .02444      | 6               |
| 7               | Haverhill, . . .   | 27,642 38    | .1574       | 34,499 82    | .1965       | 470 23      | .00275      | 836 95      | .00490      | 15,137 99    | .0862       | 7               |
| 8               | Lawrence, . . .    | 80,597 94    | .26321      | 27,778 55    | .09071      | 972 05      | .00317      | 900 54      | .00294      | 34,635 72    | .11318      | 8               |
| 9               | Lowell, . . .      | 152,940 89   | .28985      | 29,442 52    | .05579      | 3,785 27    | .00717      | 216 81      | .00041      | 42,726 71    | .08097      | 9               |
| 10              | Lynn, . . .        | 72,957 62    | .16694      | 30,231 16    | .06917      | 1,800 00    | .00411      | 881 89      | .00201      | 22,270 90    | .05095      | 10              |
| 11              | Malden, . . .      | 44,571 71    | .19742      | 23,731 83    | .10512      | 1,643 06    | .00727      | 205 02      | .00090      | 25,759 62    | .11410      | 11              |
| 12              | New Bedford, . . . | 50,271 16    | .24806      | 14,372 12    | .07092      | 1,177 51    | .00581      | 1,465 94    | .00723      | 12,433 43    | .06135      | 12              |
| 13              | Newton, . . .      | 11,876 03    | .23338      | 4,227 08     | .08306      | -           | -           | 40 75       | .00081      | 6,013 46     | .11819      | 13              |
| 14              | Salem, . . .       | 35,127 39    | .3235       | 3,705 22     | .0341       | 3,385 46    | .0311       | 255 31      | .00235      | 11,474 34    | .1057       | 14              |
| 15              | Springfield, . . . | 73,468 50    | .2102       | 26,854 50    | .0768       | 5,166 70    | .0147       | 271 55      | .00777      | 31,327 64    | .0896       | 15              |
| 16              | Worcester, . . .   | 96,904 29    | .20402      | 48,579 53    | .10227      | 748 89      | .00158      | -           | -           | 27,832 39    | .05859      | 16              |

2. OPERATING EXPENSES — Continued.  
 (a) Expenses of Manufacture — Concluded.

| No. of Company. | COMPANY.           | REPAIRS, ETC. |             | TOTAL COST OF MANUFACTURE. |             | NET COST IN HOLDER (COST LESS RESIDUALS SOLD). |             | GAS PURCHASED. |               | TOTAL COST OF GAS MADE OR PURCHASED. |             | No. of Company. |
|-----------------|--------------------|---------------|-------------|----------------------------|-------------|--|-------------|----------------|---------------|--------------------------------------|-------------|-----------------|
|                 |                    | Amount.       | Per M made. | Amount.                    | Per M made. | Amount.  | Per M made. | Amount.        | Per M bought. | Amount.                              | Per M sold. |                 |
| 1               | Boston, . . .      | \$82,104 07   | \$0.04758   | \$752,830 86               | \$0.4362    | \$717,396 26                                   | \$0.4157    | \$521,158 09   | \$0.2303      | \$1,273,988 95                       | \$0.32566   | 1               |
| 2               | Brockton, . . .    | 4,346 20      | .03542      | 64,866 27                  | .5293       | 61,502 14                                      | .5019       | -              | -             | 64,866 27                            | .59039      | 2               |
| 3               | Cambridge, . . .   | 51,780 33     | .09943      | 269,286 93                 | .5171       | 195,910 71                                     | .3762       | -              | -             | 269,286 93                           | .57472      | 3               |
| 4               | Charlestown, . . . | 45,657 50     | .7630       | 85,907 04                  | 1.435       | 70,900 24                                      | 1.1800      | 44,761 46      | .3195         | 130,668 50                           | .68685      | 4               |
| 5               | East Boston, . . . | 9,246 86      | .07115      | 70,450 97                  | .5421       | 49,957 24                                      | .3844       | -              | -             | 70,450 97                            | .58403      | 5               |
| 6               | Fall River, . . .  | 14,734 69     | .0371       | 110,915 44                 | .2794       | 110,877 44                                     | .2793       | -              | -             | 110,915 44                           | .2983       | 6               |
| 7               | Haverhill, . . .   | 6,719 85      | .0382       | 83,307 22                  | .4859       | 85,307 22                                      | .4859       | -              | -             | 85,307 22                            | .49858      | 7               |
| 8               | Lawrence, . . .    | 16,406 19     | .05357      | 161,290 99                 | .52674      | 133,313 93                                     | .4353       | -              | -             | 161,290 99                           | .5553       | 8               |
| 9               | Lowell, . . .      | 36,527 49     | .06922      | 265,639 69                 | .5034       | 164,543 24                                     | .3120       | -              | -             | 265,639 69                           | .52488      | 9               |
| 10              | Lynn, . . .        | 18,952 97     | .04336      | 147,094 54                 | .3365       | 112,665 64                                     | .2578       | -              | -             | 147,094 54                           | .3585       | 10              |
| 11              | Malden, . . .      | 14,945 69     | .06620      | 110,866 93                 | .4910       | 99,395 30                                      | .4407       | -              | -             | 110,866 93                           | .61117      | 11              |
| 12              | New Bedford, . . . | 11,406 24     | .05628      | 91,126 40                  | .4486       | 63,924 29                                      | .3154       | -              | -             | 91,126 40                            | .4669       | 12              |
| 13              | Newton, . . .      | 5,391 98      | .10596      | 27,549 30                  | .5414       | 24,809 78                                      | .4875       | 53,227 56      | .4293         | 80,776 86                            | .4719       | 13              |
| 14              | Salem, . . .       | 11,786 07     | .10857      | 65,733 79                  | .6065       | 45,604 83                                      | .4200       | -              | -             | 65,733 79                            | .6544       | 14              |
| 15              | Springfield, . . . | 14,685 15     | .0419       | 151,754 04                 | .4343       | 130,780 68                                     | .3743       | -              | -             | 151,754 04                           | .4623       | 15              |
| 16              | Worcester, . . .   | 37,708 60     | .07938      | 211,773 70                 | .44883      | 183,184 23                                     | .3856       | -              | -             | 211,773 70                           | .47623      | 16              |

2. OPERATING EXPENSES — Continued.  
(b) Expenses of Distribution.

| No. of Company. | COMPANY.               | WAGES.       |             | REPAIRS OF MAINS AND SERVICES. |             | TOOLS AND APPLIANCES. |             | REPAIRS OF METERS. |             | No. of Company. |
|-----------------|------------------------|--------------|-------------|--------------------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------|
|                 |                        | Amount.      | Per M sold. | Amount.                        | Per M sold. | Amount.               | Per M sold. | Amount.            | Per M sold. |                 |
| 1               | Boston, . . . . .      | \$187,936 79 | \$0.04803   | \$108,425 30                   | \$0.02771   | \$16,303 06           | \$0.00416   | \$59,883 90        | \$0.01530   | 1               |
| 2               | Brockton, . . . . .    | 5,936 08     | .05402      | 371 37                         | .00338      | 6,602 09              | .09917      | 425 64             | .00387      | 2               |
| 3               | Cambridge, . . . . .   | 19,679 37    | .0420       | 11,797 74                      | .0251       |                       | -           | 23,463 85          | .0501       | 3               |
| 4               | Charlestown, . . . . . | 9,290 96     | .04883      | 9,210 61                       | .04841      | 15 27                 | .0003       | 5,119 79           | .02691      | 4               |
| 5               | East Boston, . . . . . | 3,007 03     | .02492      | 2,953 34                       | .02448      | 42 52                 | .00939      | 1,688 37           | .01316      | 5               |
| 6               | Fall River, . . . . .  | 8,955 99     | .02408      | 20,986 44                      | .05644      | 1,133 79              | .01431      | 9,289 50           | .02498      | 6               |
| 7               | Haverhill, . . . . .   | 1,374 97     | .00805      | 3,419 32                       | .02002      | 5,321 40              | .00839      | 5,193 92           | .0304       | 7               |
| 8               | Lawrence, . . . . .    | 4,785 54     | .01647      | 3,667 07                       | .01331      | 1,434 29              | -           | 13,752 51          | .04735      | 8               |
| 9               | Lowell, . . . . .      | 12,602 05    | .02490      | 15,207 44                      | .03004      | 1,087 57              | .00214      | 11,339 52          | .0224       | 9               |
| 10              | Lynn, . . . . .        | 8,863 35     | .0216       | 28,913 80                      | .0704       | 3,378 81              | .0082       | 14,773 91          | .0360       | 10              |
| 11              | Malden, . . . . .      | 9,837 12     | .05423      | 19,030 93                      | .10493      | 6,041 00              | .03330      | 2,692 30           | .01484      | 11              |
| 12              | New Bedford, . . . . . | 9,756 62     | .04999      | 116 44                         | .0006       | -                     | -           | 1,218 47           | .00624      | 12              |
| 13              | Newton, . . . . .      | 10,340 32    | .06041      | 12,170 64                      | .07114      | 278 29                | .00162      | 6,030 06           | .03523      | 13              |
| 14              | Salem, . . . . .       | 2,053 49     | .02044      | 4,016 98                       | .0400       | 1,703 66              | .01696      | 1,791 31           | .01783      | 14              |
| 15              | Springfield, . . . . . | 11,496 27    | .03502      | 3,819 90                       | .01163      | -                     | -           | 2,430 13           | .00740      | 15              |
| 16              | Worcester, . . . . .   | 11,969 24    | .0269       | 3,761 85                       | .0084       | -                     | -           | 3,294 37           | .0074       | 16              |

## 2. OPERATING EXPENSES—Continued.

## (b) Expenses of Distribution—Concluded.

| No. of Company. | COMPANY.               | GAS STOVES. |             | PUBLIC LAMPS. |             | OTHER EXPENSES. |             | TOTAL COST OF DISTRIBUTION. |             | No. of Company. |
|-----------------|------------------------|-------------|-------------|---------------|-------------|-----------------|-------------|-----------------------------|-------------|-----------------|
|                 |                        | Amount.     | Per M sold. | Amount.       | Per M sold. | Amount.         | Per M sold. | Amount.                     | Per M sold. |                 |
| 1               | Boston, . . . . .      | \$23,858 04 | \$0.0061    | -             | -           | \$7,060 96      | \$0.0018    | \$403,468 05                | \$0.1031    | 1               |
| 2               | Brockton, . . . . .    | 5,692 38    | .05180      | -             | -           | -               | -           | 18,927 56                   | .17227      | 2               |
| 3               | Cambridge, . . . . .   | 4,041 89    | .0086       | -             | -           | -               | -           | 58,982 85                   | .12586      | 3               |
| 4               | Charlestown, . . . . . | 15 27       | -           | -             | -           | -               | -           | 23,679 15                   | .12447      | 4               |
| 5               | East Boston, . . . . . | 176 37      | .00146      | -             | -           | -               | -           | 8,868 90                    | .07943      | 5               |
| 6               | Fall River, . . . . .  | 6,361 83    | .01711      | -             | -           | -               | -           | 50,915 16                   | .13692      | 6               |
| 7               | Haverhill, . . . . .   | -           | -           | -             | -           | -               | -           | 11,422 50                   | .06886      | 7               |
| 8               | Lawrence, . . . . .    | 3,671 09    | .01264      | \$957 80      | \$0.00329   | -               | -           | 27,034 01                   | .0930       | 8               |
| 9               | Lowell, . . . . .      | 5,283 97    | .01044      | 12,225 56     | .02415      | -               | -           | 57,746 11                   | .1141       | 9               |
| 10              | Lynn, . . . . .        | 9,103 38    | .0221       | -             | -           | -               | -           | 65,033 25                   | .1585       | 10              |
| 11              | Malden, . . . . .      | -           | -           | -             | -           | -               | -           | 37,601 35                   | .2073       | 11              |
| 12              | New Bedford, . . . . . | -           | -           | 16,256 77     | .08335      | 14,065 40       | .07202      | 41,413 70                   | .2122       | 12              |
| 13              | Newton, . . . . .      | 4,735 03    | .02766      | 9,405 40      | .05495      | -               | -           | 42,959 74                   | .2510       | 13              |
| 14              | Salem, . . . . .       | 2,410 53    | .02399      | -             | -           | -               | -           | 11,975 97                   | .1192       | 14              |
| 15              | Springfield, . . . . . | 2,098 28    | .00639      | -             | -           | -               | -           | 19,844 58                   | .0604       | 15              |
| 16              | Worcester, . . . . .   | 9,763 23    | .0219       | -             | -           | -               | -           | 28,788 69                   | .06473      | 16              |

2. OPERATING EXPENSES — Concluded.  
(c) Office and Other Operating Expenses.

| No. of Company. | COMPANY.               | OFFICE EXPENSES. |             | TAXES.       |             | MISCELLANEOUS EXPENSES. |             | TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS. |             | No. of Company. |
|-----------------|------------------------|------------------|-------------|--------------|-------------|-------------------------|-------------|--|-------------|-----------------|
|                 |                        | Amount.          | Per M sold. | Amount.      | Per M sold. | Amount.                 | Per M sold. | Amount.  | Per M sold. |                 |
| 1               | Boston, . . . . .      | \$263,128 41     | \$0.06726   | \$264,000 00 | \$0.06748   | \$57,657 17             | \$0.01473   | \$2,262,242 58   | \$0.5782    | 1               |
| 2               | Brockton, . . . . .    | 4,872 19         | .04434      | 5,619 64     | .05114      | 1,818 72                | .01659      | 96,104 38  | .8747       | 2               |
| 3               | Cambridge, . . . . .   | 26,709 73        | .05705      | 33,612 57    | .07179      | 5,611 95                | .01176      | 394,104 03   | .84113      | 3               |
| 4               | Charlestown, . . . . . | 12,169 64        | .06396      | 13,587 23    | .07142      | 2,349 58                | .01235      | 182,454 00   | .95905      | 4               |
| 5               | East Boston, . . . . . | 17,300 19        | .14342      | 5,100 00     | .04227      | 2,368 43                | .01965      | 104,078 49   | .8628       | 5               |
| 6               | Fall River, . . . . .  | 27,041 13        | .0727       | 24,000 00    | .0646       | 3,798 83                | .0102       | 216,679 56   | .5827       | 6               |
| 7               | Haverhill, . . . . .   | 11,871 82        | .06982      | 6,726 53     | .03939      | 1,806 37                | .01057      | 117,133 94   | .68592      | 7               |
| 8               | Lawrence, . . . . .    | 24,119 06        | .0830       | 19,341 04    | .0666       | 5,360 79                | .0184       | 237,145 89   | .8165       | 8               |
| 9               | Lowell, . . . . .      | 17,270 63        | .0341       | 39,882 46    | .0788       | 7,970 31                | .0157       | 388,509 20   | .76766      | 9               |
| 10              | Lynn, . . . . .        | 9,805 75         | .0239       | 10,692 78    | .0281       | 4,301 39                | .0104       | 236,927 71   | .57757      | 10              |
| 11              | Malden, . . . . .      | 28,883 28        | .15925      | 11,062 62    | .06099      | 6,474 89                | .03569      | 194,879 07   | 1.0744      | 11              |
| 12              | New Bedford, . . . . . | 14,132 15        | .0724       | 19,474 44    | .0998       | 3,043 37                | .0156       | 169,190 06   | .86698      | 12              |
| 13              | Newton, . . . . .      | 11,917 85        | .0696       | 7,864 51     | .0460       | 1,378 65                | .0080       | 144,897 61   | .8465       | 13              |
| 14              | Salem, . . . . .       | 9,930 46         | .0988       | 11,853 64    | .1180       | 1,839 64                | .0183       | 101,333 50   | 1.00892     | 14              |
| 15              | Springfield, . . . . . | 23,825 20        | .0808       | 17,261 16    | .0526       | 8,350 55                | .0254       | 227,035 53   | .6916       | 15              |
| 16              | Worcester, . . . . .   | 19,638 56        | .04416      | 27,623 75    | .06212      | 6,136 41                | .01379      | 233,981 11   | .66103      | 16              |

## 3. NET EARNINGS AND THEIR APPLICATION.

| No. of Company. | COMPANY.               | BALANCE FROM GAS OPERATION. |             | DEPRECIATION AND OTHER RESERVES.                     |             | OTHER EXPENSES. |             | No. of Company. |
|-----------------|------------------------|-----------------------------|-------------|--|-------------|-----------------|-------------|-----------------|
|                 |                        | Amount.                     | Per M sold. | Amount.  | Per M sold. | Amount.         | Per M sold. |                 |
| 1               | Boston, . . . . .      | \$1,135,766 39              | \$0.2903    | Emp. fund, \$50,000 00 <sup>1</sup>                  | -           | \$115 49        | -           | 1               |
| 2               | Brockton, . . . . .    | 44,372 45                   | .4039       | Gas, 21,537 01                                       | -           | 1,589 73        | \$0.01446   | 2               |
| 3               | Cambridge, . . . . .   | 128,774 37                  | .2748       |  | \$0.0427    | 1,705 58        | .0036       | 3               |
| 4               | Charlestown, . . . . . | 14,435 91                   | .0768       | Electric, 5,624 03 <sup>2</sup>                      | -           | 371 61          | -           | 4               |
| 5               | East Boston, . . . . . | 35,784 48                   | .2966       | 3,077 92   | .02551      | 4,617 93        | .0382       | 5               |
| 6               | Fall River, . . . . .  | 141,830 89                  | .3814       |  | -           | -               | -           | 6               |
| 7               | Haverhill, . . . . .   | 56,296 23                   | .3296       | 13,203 16  | .07732      | 2,047 75        | .01199      | 7               |
| 8               | Lawrence, . . . . .    | 84,154 87                   | .28976      | Gas and electric, } 20,000 00                        | -           | 1,678 97        | -           | 8               |
| 9               | Lowell, . . . . .      | 183,111 54                  | .3618       | 27,916 62  | .05516      | 16,574 58       | .03275      | 9               |
| 10              | Lynn, . . . . .        | 162,164 42                  | .3963       |  | -           | 3,000 00        | -           | 10              |
| 11              | Malden, . . . . .      | 17,500 95                   | .09650      |  | -           | 11,788 87       | .0649       | 11              |
| 12              | New Bedford, . . . . . | 86,177 15                   | .4365       | Electric, Gas and electric, } 37,500 00 <sup>1</sup> | -           | -               | -           | 12              |
| 13              | Newton, . . . . .      | 35,357 14                   | .2065       | 36,521 92  | -           | 5,263 89        | -           | 13              |
| 14              | Salem, . . . . .       | 40,495 45                   | .40318      |  | -           | 460 05          | .00458      | 14              |
| 15              | Springfield, . . . . . | 107,800 77                  | .3284       | 74,645 97 <sup>1</sup>                               | .22743      | -               | -           | 15              |
| 16              | Worcester, . . . . .   | 159,727 90                  | .3591       | 25,385 35  | .05708      | -               | -           | 16              |

<sup>1</sup> A portion of the amount credited to depreciation is not derived from earnings of the current year.      <sup>2</sup> Not derived from earnings of the current year.

## 3. NET EARNINGS AND THEIR APPLICATION — Concluded.

| No. of Company. | COMPANY.               | DIVIDENDS.  |           |             | INTEREST.   |             | UNDIVIDED EARNINGS. <sup>1</sup> |             | No. of Company. |
|-----------------|------------------------|-------------|-----------|-------------|-------------|-------------|----------------------------------|-------------|-----------------|
|                 |                        | Amount.     | Per Cent. | Per M sold. | Amount.     | Per M sold. | Amount.                          | Per M sold. |                 |
| 1               | Boston, . . . . .      | \$1,209,968 | 8         | -           | \$10,908 63 | -           | \$3,615 62 <sup>2</sup>          | -           | 1               |
| 2               | Brockton, . . . . .    | 19,500      | 5         | \$0.1775    | 13,045 34   | \$0.11873   | 11,134 04                        | \$0.10134   | 2               |
| 3               | Cambridge, . . . . .   | 88,000      | 10        | .1878       | 9,475 11    | .0202       | 15,941 10                        | .0340       | 3               |
| 4               | Charlestown, . . . . . | 50,000      | 10        | -           | 255 24      | -           | 20,056 68 <sup>2</sup>           | -           | 4               |
| 5               | East Boston, . . . . . | 22,000      | 10        | .1824       | 2,404 26    | .0199       | 6,408 91                         | .0531       | 5               |
| 6               | Fall River, . . . . .  | 63,500      | 10        | .17079      | 6,913 45    | .01859      | 74,815 52                        | .20123      | 6               |
| 7               | Haverhill, . . . . .   | -           | -         | -           | 1,566 10    | .00917      | 41,406 32 <sup>3</sup>           | .24248      | 7               |
| 8               | Lawrence, . . . . .    | 60,000      | 6         | -           | 27,410 68   | -           | 31,574 96                        | -           | 8               |
| 9               | Lowell, . . . . .      | 100,000     | 10        | .1976       | 2,676 85    | .00528      | 43,361 33                        | .08565      | 9               |
| 10              | Lynn, . . . . .        | 235,750     | 30        | -           | 97 48       | -           | 46,220 22                        | -           | 10              |
| 11              | Malden, . . . . .      | 18,225      | 3         | .1005       | 5,001 75    | .0275       | 15,808 99 <sup>2</sup>           | .08715      | 11              |
| 12              | New Bedford, . . . . . | 84,500      | 10        | -           | 2,044 12    | -           | 228 90 <sup>2</sup>              | -           | 12              |
| 13              | Newton, . . . . .      | 24,000      | 8         | -           | 14,336 12   | -           | 6,896 14                         | -           | 13              |
| 14              | Salem, . . . . .       | 27,968      | 8         | .2785       | 1,358 67    | .01352      | 10,708 73                        | .10662      | 14              |
| 15              | Springfield, . . . . . | 71,635      | 10        | .21826      | 3,724 36    | .01134      | 40,591 67 <sup>2</sup>           | .1236       | 15              |
| 16              | Worcester, . . . . .   | 88,000      | 11        | .1979       | 4,885 66    | .01098      | 42,439 69                        | .09543      | 16              |

<sup>1</sup> Includes income from sources other than gas.<sup>2</sup> Deficit.<sup>3</sup> Of this amount, the Haverhill Gas Company loaned the Haverhill Gas Securities Company the sum of \$25,000.



## ELECTRIC LIGHT.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1906 and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1905:—

| CORPORATE NAME.  | Localities supplied.  | Popu-<br>lation. | Capital.   |
|--|---|------------------|------------|
| Abington and Rockland, Electric Light and Power Co. of . . . . . | Abington, Rockland, . . . . .                                       | 11,368           | \$75,000   |
| Adams Gas Light Co., . . . . .                                   | Adams, . . . . .  | 12,846           | 17,300     |
| Amesbury Electric Light, Heat and Power Co., . . . . .           | Amesbury, . . . . .   | 8,840            | 50,300     |
| Amherst Gas Co., . . . . .                                       | Amherst, Pelham, . . . . .  | 5,773            | 60,000     |
| Athol Gas and Electric Co., . . . . .                            | Athol, . . . . .  | 7,197            | 50,000     |
| Attleborough Steam and Electric Co., . . . . .                   | Attleborough, . . . . .   | 12,702           | 165,000    |
| Ayer Electric Light Co., . . . . .                               | Ayer, . . . . .   | 2,386            | 10,000     |
| Beverly Gas and Electric Co., . . . . .                          | Beverly, Wenham, Ham-<br>ilton, . . . . .                           | 17,793           | 194,000    |
| Blackstone Electric Light Co., . . . . .                         | Blackstone, . . . . .   | 5,786            | 10,000     |
| Block Plant Electric Light Co., . . . . .                        | Boston (in part), . . . . .   | -                | 9,500      |
| Boston Consolidated Gas Co., . . . . .                           | Boston (in part), Brook-<br>line, . . . . .                         | 56,418           | 15,124,600 |
| Bridgewater Electric Co., . . . . .                              | Bridgewater, . . . . .  | 6,754            | 15,000     |
| Cambridge Electric Light Co., . . . . .                          | Cambridge, . . . . .  | 97,434           | 700,000    |
| Cape Light, Heat and Power Co., . . . . .                        | Provincetown, . . . . .   | 4,362            | 35,000     |
| Central Massachusetts Electric Co., . . . . .                    | Palmer, Monson, Warren,<br>Wilbraham, West<br>Brookfield, . . . . . | 19,491           | 150,000    |
| Charlestown Gas and Electric Co., . . . . .                      | Charlestown, . . . . .  | 39,983           | 500,000    |
| Chelsea Gas Light Co., . . . . .                                 | Chelsea, . . . . .  | 37,289           | 300,000    |
| Citizens' Gas, Electric and Power Co. of<br>Nantucket, . . . . . | Nantucket, . . . . .  | 2,980            | 26,000     |
| Clinton Gas Light Co., . . . . .                                 | Clinton, Lancaster, . . . . .                                       | 15,511           | 123,000    |
| Cohasset Electric Co., . . . . .                                 | Cohasset, Scituate, . . . . .                                       | 5,324            | 30,000     |
| Cottage City Gas and Electric Light Co., . . . . .               | Cottage City, . . . . .   | 1,138            | 25,000     |
| Deerfield River Electric Light Co., . . . . .                    | Conway, . . . . .   | 1,340            | 4,700      |
| Douglas Electric Co., . . . . .                                  | Douglas, . . . . .  | 2,120            | 7,500      |
| Easthampton Gas Co., . . . . .                                   | Easthampton, . . . . .  | 6,808            | 30,000     |
|  | Arlington, . . . . .  | 707,201          | 11,488,100 |
|  | Ashland, . . . . .  |                  |            |
|  | Bellingham, . . . . .   |                  |            |
|  | Boston, . . . . .   |                  |            |
|  | Canton, . . . . .   |                  |            |
|  | Dedham, . . . . .   |                  |            |
|  | Dover, . . . . .  |                  |            |
|  | Frammingham, . . . . .  |                  |            |
|  | Holliston, . . . . .  |                  |            |
|  | Medfield, . . . . .   |                  |            |
|  | Medway, . . . . .   |                  |            |
|  | Mills, . . . . .  |                  |            |
|  | Milton, . . . . .   |                  |            |
| Edison Electric Illuminating Co. of Boston,                      | Natick, . . . . .   |                  |            |
|  | Needham, . . . . .  |                  |            |
|  | Norfolk, . . . . .  |                  |            |
|  | Sharon, . . . . .   |                  |            |
|  | Sherborn, . . . . .   |                  |            |
|  | Somerville, . . . . .   |                  |            |
|  | Stoneham, . . . . .   |                  |            |
|  | Walpole, . . . . .  |                  |            |
|  | Wayland, . . . . .  |                  |            |
|  | Wellesley, . . . . .  |                  |            |
|  | Westwood, . . . . .   |                  |            |
|  | Winchester, . . . . .   |                  |            |
|  | Woburn, . . . . .   |                  |            |
| Edison Electric Illuminating Co. of Brockton,                    | Brockton, Whitman, . . . . .  | 54,315           | 250,000    |

| CORPORATE NAME.                                      | Localities supplied.                                       | Popula-<br>tion.    | Capital.           |
|--|--|---------------------|--------------------|
| Fall River Electric Light Co., . . . . .             | Fall River, . . . . .                                      | 105,762             | \$599,500          |
| Fitchburg Gas and Electric Co., . . . . .            | Fitchburg, . . . . .                                       | 33,021              | 385,000            |
| Foxboro Electric Co., . . . . .                      | Foxborough, . . . . .                                      | 3,364               | 16,500             |
| Franklin Electric Light Co., . . . . .               | Turners Falls, . . . . .                                   | 4,866 <sup>1</sup>  | 10,000             |
| Gardner Electric Light Co., . . . . .                | Gardner, . . . . .   | 12,012              | 30,000             |
| Gloucester Electric Co., . . . . .                   | Gloucester, Rockport, . . . . .                            | 30,458              | 115,000            |
| Grafton Electric Co., . . . . .                      | Grafton, Sutton, . . . . .                                 | 8,225               | 10,000             |
| Great Barrington Electric Light Co., . . . . .       | Great Barrington, Egremont, . . . . .                      | 6,873               | 50,000             |
| Greene Electric Light, Power and Mfg. Co., . . . . . | Ashburnham, . . . . .                                      | 1,851               | 16,000             |
| Greenfield Electric Light and Power Co., . . . . .   | Greenfield, . . . . .                                      | 9,156               | 135,000            |
| Haverhill Electric Co., . . . . .                    | Haverhill, Groveland, . . . . .                            | 40,231              | 260,100            |
| Huntington Electric Light Co., . . . . .             | Huntington, . . . . .                                      | 1,451               | 5,900              |
| Hyde Park Electric Light Co., . . . . .              | Hyde Park, . . . . .                                       | 14,510              | 287,500            |
| Lawrence Gas Co., . . . . .                          | Lawrence, No. Andover, Methuen, Andover, . . . . .         | 89,972              | 1,000,000          |
| Lee Electric Co., . . . . .                          | Lee, Lenox, . . . . .                                      | 7,030               | 30,000             |
| Lenox Electric Light Co., . . . . .                  | Lenox, Stockbridge, . . . . .                              | 5,080               | 20,000             |
| Leominster Electric Light and Power Co., . . . . .   | Leominster, Lunenburg, . . . . .                           | 15,590              | 50,000             |
| Lexington Gas and Electric Co., . . . . .            | Lexington, Bedford, . . . . .                              | 5,738               | 40,000             |
| Lowell Electric Light Corporation, . . . . .         | Lowell, Billerica, Chelmsford, Tewksbury, . . . . .        | 106,401             | 650,000            |
| Lynn Gas and Electric Co., . . . . .                 | Lynn, Swampscott, Nahant, Saugus, . . . . .                | 89,358              | 805,000            |
| Malden Electric Co., . . . . .                       | Malden, Melrose, Medford, Everett, . . . . .               | 101,129             | 425,000            |
| Manchester Electric Co., . . . . .                   | Manchester, . . . . .                                      | 2,618               | 116,500            |
| Marlborough Electric Co., . . . . .                  | Marlborough, Southborough, . . . . .                       | 16,004              | 30,000             |
| Milford Electric Light and Power Co., . . . . .      | Milford, Hopedale, . . . . .                               | 14,153              | 40,000             |
| Millbury Electric Co., . . . . .                     | Millbury, . . . . .  | 4,631               | 17,000             |
| Mill River Electric Light Co., . . . . .             | Williamsburg, . . . . .                                    | 1,943               | 15,000             |
| Montague Electric Light and Power Co., . . . . .     | Montague, . . . . .  | 7,015               | 2,000 <sup>2</sup> |
| New Bedford Gas and Edison Light Co., . . . . .      | New Bedford, Fairhaven, . . . . .                          | 78,597              | 845,000            |
| Newburyport Gas and Electric Co., . . . . .          | Newburyport, . . . . .                                     | 14,675              | 285,000            |
| Newton and Watertown Gas Light Co., . . . . .        | Newton, Watertown, . . . . .                               | 48,086              | 300,000            |
| North Adams Gas Light Co., . . . . .                 | North Adams, Clarksburg, . . . . .                         | 23,350              | 100,000            |
| Northampton Electric Lighting Co., . . . . .         | Northampton, . . . . .                                     | 19,937              | 117,400            |
| Orange Electric Light Co., . . . . .                 | Orange, . . . . .  | 5,578               | 45,000             |
| Pittsfield Electric Co., . . . . .                   | Pittsfield, Dalton, . . . . .                              | 28,123              | 150,000            |
| Plymouth Electric Light Co., . . . . .               | Plymouth, Kingston, . . . . .                              | 13,324              | 90,000             |
| Quincy Electric Light and Power Co., . . . . .       | Quincy, . . . . .  | 28,076              | 149,800            |
| Rawson Light and Power Co., . . . . .                | Leicester, . . . . .                                       | 3,414               | 25,000             |
| Salem Electric Lighting Co., . . . . .               | Salem, Peabody (in part), . . . . .                        | 37,627 <sup>3</sup> | 275,000            |
| Southbridge Gas and Electric Co., . . . . .          | Southbridge, . . . . .                                     | 11,000              | 50,000             |
| South Hadley Falls Electric Light Co., . . . . .     | South Hadley, . . . . .                                    | 5,054               | 7,000              |
| Spencer Gas Co., . . . . .                           | Spencer, . . . . .   | 7,121               | 85,000             |
| Stoughton Gas and Electric Co., . . . . .            | Stoughton, . . . . .                                       | 5,969               | 24,000             |
| Suburban Gas and Electric Co., . . . . .             | Revere, Winthrop, . . . . .                                | 19,693              | 453,000            |
| Sunderland Electric Light and Power Co., . . . . .   | Sunderland, . . . . .                                      | 910                 | 11,000             |
| Union Electric Light Co., . . . . .                  | Franklin, Norfolk, . . . . .                               | 6,333               | 20,000             |
| United Electric Light Co., . . . . .                 | Springfield, W. Springfield, Longmeadow, Ludlow, . . . . . | 86,486              | 1,000,000          |
| Uxbridge and Northbridge Electric Co., . . . . .     | Uxbridge, Northbridge, . . . . .                           | 11,281              | 39,400             |
| Waltham Gas Light Co., . . . . .                     | Waltham, . . . . .   | 26,282              | 324,700            |
| Ware Electric Co., . . . . .                         | Ware, Hardwick, . . . . .                                  | 11,855              | 40,000             |
| Webster Electric Co., . . . . .                      | Webster, Dudley, Oxford, . . . . .                         | 16,763              | 95,000             |
| Westborough Gas and Electric Co., . . . . .          | Westborough, . . . . .                                     | 5,378               | 25,000             |
| Weston Electric Light Co., . . . . .                 | Weston, Wayland, . . . . .                                 | 4,311               | 30,000             |
| Weymouth Light and Power Co., . . . . .              | Weymouth, . . . . .  | 11,585              | 50,000             |
| Williamstown Gas Co., . . . . .                      | Williamstown, . . . . .                                    | 4,425               | 20,000             |
| Winchendon Electric Light and Power Co., . . . . .   | Winchendon, . . . . .                                      | 5,933               | 12,000             |
| Woodville Electric Light Co., . . . . .              | Hopkinton, . . . . .                                       | 2,585               | 3,600              |
| Worcester Electric Light Co., . . . . .              | Worcester, . . . . .                                       | 128,135             | 600,000            |

<sup>1</sup> Estimated.<sup>2</sup> Par value, \$25.<sup>3</sup> Salem only.

Following are the names of the owners, on June 30, of electric light plants not owned by electric light corporations and the localities supplied: U. S. Adams, Townsend; American Woolen Company, Maynard; Gilbert M. Ballou, Shirley; Chester Electric Light Company (E. LeRoy Gardner, owner), Chester; W. O. Loveland, Ashby; Nashua River Paper Company, Pepperell; Niles Trust Estate, Boston (in part); Randolph and Holbrook Electric Light Company (Estate of Charles Doughty, owner), Randolph; Shelburne Falls Electric Light and Power Company (Wilcox and Halligan, owners), Shelburne Falls; Steam and Power Company (John W. T. Nichols, Agent), Boston (in part); G. H. Turner, Charlemont.

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1906:—

| COMPANY.                            | Whole Number of Stockholders. | Number resident in Massachusetts. | Par Value of Stock held in Massachusetts. |
|-------------------------------------|-------------------------------|-----------------------------------|---|
| Abington and Rockland, . . . . .    | 11                            | 11                                | \$75,000                                  |
| Amesbury, . . . . .                 | 22                            | 20                                | 49,100                                    |
| Attleborough, . . . . .             | 30                            | 29                                | 163,000                                   |
| Ayer, . . . . .                     | 3                             | 3                                 | 10,000                                    |
| Blackstone, . . . . .               | 6                             | 4                                 | 9,000                                     |
| Block Plant (Boston), . . . . .     | 3                             | 3                                 | 9,500                                     |
| Bridgewater, . . . . .              | 11                            | 11                                | 15,000                                    |
| Cambridge, . . . . .                | 109                           | 103                               | 694,200                                   |
| Cape (Provincetown), . . . . .      | 35                            | 3                                 | 700                                       |
| Central Mass. (Palmer), . . . . .   | 55                            | 31                                | 43,400                                    |
| Cohasset, . . . . .                 | 35                            | 35                                | 30,000                                    |
| Deerfield River (Conway), . . . . . | 6                             | 6                                 | 4,700                                     |
| Douglas, . . . . .                  | 5                             | 5                                 | 7,500                                     |
| Edison (Boston), . . . . .          | 2,536                         | 1,972                             | 9,233,100                                 |
| Edison (Brockton), . . . . .        | 52                            | 45                                | 235,600                                   |
| Fall River, . . . . .               | 185                           | 166                               | 546,400                                   |
| Foxborough, . . . . .               | 4                             | 3                                 | 14,100                                    |
| Franklin, . . . . .                 | 23                            | 21                                | 9,200                                     |
| Gardner, . . . . .                  | 14                            | 14                                | 30,000                                    |
| Gloucester, . . . . .               | 11                            | 7                                 | 102,600                                   |
| Grafton, . . . . .                  | 8                             | 8                                 | 10,000                                    |
| Great Barrington, . . . . .         | 11                            | 9                                 | 48,800                                    |
| Greene (Ashburnham), . . . . .      | 10                            | 10                                | 16,000                                    |
| Greenfield, . . . . .               | 119                           | 110                               | 129,400                                   |
| Haverhill, . . . . .                | 123                           | 65                                | 120,500                                   |
| Huntington, . . . . .               | 4                             | 4                                 | 5,000                                     |
| Hyde Park, . . . . .                | 15                            | 14                                | 278,500                                   |
| Lee, . . . . .                      | 45                            | 38                                | 25,200                                    |
| Lenox, . . . . .                    | 27                            | 24                                | 13,400                                    |
| Leominster, . . . . .               | 7                             | 7                                 | 50,000                                    |
| Lowell, . . . . .                   | 319                           | 295                               | 622,900                                   |

| COMPANY.                             | Whole Number of Stockholders. | Number resident in Massachusetts. | Par Value of Stock held in Massachusetts. |
|--------------------------------------|-------------------------------|-----------------------------------|---|
| Malden, . . . . .                    | 117                           | 40                                | \$91,200                                  |
| Manchester, . . . . .                | 38                            | 32                                | 96,500                                    |
| Marlborough, . . . . .               | 10                            | 9                                 | 29,500                                    |
| Medfield, . . . . .                  | 3                             | 3                                 | 60,000                                    |
| Medway, . . . . .                    | 4                             | 4                                 | 12,000                                    |
| Milford, . . . . .                   | 6                             | 6                                 | 40,000                                    |
| Millbury, . . . . .                  | 20                            | 18                                | 16,000                                    |
| Mill River (Williamsburg), . . . . . | 4                             | 4                                 | 15,000                                    |
| Montague, . . . . .                  | 9                             | 9                                 | 2,000                                     |
| Northampton, . . . . .               | 46                            | 43                                | 81,100                                    |
| Orange, . . . . .                    | 9                             | 8                                 | 35,200                                    |
| Pittsfield, . . . . .                | 78                            | 73                                | 141,400                                   |
| Plymouth, . . . . .                  | 8                             | 8                                 | 90,000                                    |
| Quincy, . . . . .                    | 95                            | 95                                | 149,800                                   |
| Rawson (Leicester), . . . . .        | 3                             | 3                                 | 25,000                                    |
| Salem, . . . . .                     | 203                           | 192                               | 264,200                                   |
| South Hadley Falls, . . . . .        | 10                            | 10                                | 7,000                                     |
| Sunderland, . . . . .                | 3                             | 3                                 | 11,000                                    |
| Union (Franklin), . . . . .          | 8                             | 1                                 | 100                                       |
| United (Springfield), . . . . .      | 231                           | 202                               | 833,400                                   |
| Uxbridge and Northbridge, . . . . .  | 16                            | 16                                | 39,400                                    |
| Ware, . . . . .                      | 59                            | 57                                | 37,800                                    |
| Westborough, . . . . .               | 18                            | 17                                | 24,500                                    |
| Weston, . . . . .                    | 8                             | 8                                 | 30,000                                    |
| Weymouth, . . . . .                  | 9                             | 9                                 | 50,000                                    |
| Winchendon, . . . . .                | 11                            | 11                                | 12,000                                    |
| Woodville, . . . . .                 | 4                             | 4                                 | 3,600                                     |
| Worcester, . . . . .                 | 191                           | 178                               | 564,300                                   |

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants in the State under the supervision of the Board for the year ending June 30, 1905, and for the year ending June 30, 1906:—

|  | YEAR ENDING JUNE 30. |                |
|--|----------------------|----------------|
|  | 1905.                | 1906.          |
| INCOME:—   |                      |                |
| From sale of commercial arc lights by contract, . . . . .          | \$177,388 71         | \$125,529 85   |
| sale of commercial incandescent lights by contract, . . . . .      | 184,069 03           | 175,819 73     |
| sale of commercial arc and incandescent lights by meter, . . . . . | 4,471,896 88         | 5,196,310 99   |
| sale of public arc lights, . . . . .                               | 1,473,560 30         | 1,485,261 29   |
| sale of public incandescent lights, . . . . .                      | 412,778 69           | 437,152 72     |
| sale of electric power, . . . . .                                  | 1,267,057 45         | 1,326,489 29   |
| current sold to other companies, . . . . .                         | 86,226 95            | 125,937 99     |
| rent of motors, . . . . .  | 2,799 62             | 2,702 33       |
| rent of fixtures, . . . . .  | 8,522 09             | 22,490 99      |
| rent of meters, . . . . .  | 5,188 50             | 5,141 04       |
| steam heating, . . . . .   | 18,777 51            | 25,082 29      |
| Total, . . . . .   | \$8,108,265 73       | \$8,927,918 51 |

|   | YEAR ENDING JUNE 30. |                |
|---|----------------------|----------------|
|   | 1905.                | 1906.          |
| EXPENSES:—  |                      |                |
| 1. Coal or other fuel, . . . . .  | \$991,698 90         | \$1,026,347 59 |
| 2. Rent of real estate used for plant, . . . . .  | 97,820 39            | 106,066 41     |
| 3. Oil and waste, . . . . .   | 36,117 41            | 30,533 81      |
| 4. Water, . . . . .   | 50,863 49            | 52,902 64      |
| 5. Wages at station, . . . . .  | 585,504 16           | 595,320 12     |
| 6. Station repairs, . . . . .   | 37,588 52            | 39,856 81      |
| 7. Steam plant repairs, . . . . .   | 118,109 92           | 123,952 01     |
| 8. Electric plant repairs, . . . . .  | 85,739 19            | 88,504 19      |
| 9. Apparatus and machinery, . . . . .   | 56,322 19            | 58,605 57      |
| 10. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors, . . . . . | 251,575 20           | 263,004 51     |
| 11. Repairs and renewals of lines, meters, lamps and motors, . . . . .  | 542,910 36           | 618,697 44     |
| 12. Distribution tools and appliances, . . . . .  | 43,376 69            | 51,439 26      |
| 13. Carbons, . . . . .  | 70,554 37            | 69,281 64      |
| 14. Incandescent lamps, . . . . .   | 171,012 86           | 212,627 74     |
| 15. Globes, . . . . .   | 4,990 82             | 5,491 56       |
| 16. Directors' allowances, . . . . .  | 12,484 07            | 14,307 38      |
| 17. Salaries of officers, . . . . .   | 177,975 81           | 197,769 66     |
| 18. General salaries, . . . . .   | 275,735 59           | 299,898 71     |
| 19. Rent of offices, if separate from plant, . . . . .  | 23,503 46            | 23,806 84      |
| 20. General office expenses, . . . . .  | 204,950 01           | 265,861 92     |
| 21. Taxes, . . . . .  | 598,035 03           | 685,810 46     |
| 22. Insurance, . . . . .  | 128,370 66           | 124,823 84     |
| 23. Law expenses, . . . . .   | 57,833 04            | 60,826 64      |
| 24. Claims, . . . . .   | 12,594 26            | 2,942 89       |
| 25. Bad debts, . . . . .  | 33,231 98            | 22,996 76      |
| 26. Incidental expenses, . . . . .  | 16,105 24            | 11,057 93      |
| 27. Current bought, . . . . .   | 92,254 49            | 133,857 62     |
| Total, . . . . .  | \$4,777,248 11       | \$5,186,591 95 |
| Leaving an apparent net profit of . . . . .   | \$3,331,017 62       | \$3,741,326 56 |
| Of this profit, the gas companies made in their electrical departments, . . . . .   | 634,690 18           | 666,710 26     |
| Leaving for the electric light companies, . . . . .   | \$2,696,327 44       | \$3,074,616 30 |
| To which should be added the income from rents, jobbing, etc., amounting to . . . . .   | 223,012 79           | 249,291 69     |
| Making a total of . . . . .   | \$2,919,340 23       | \$3,323,907 99 |
| Against which the following charges were made:—   |                      |                |
| Interest, . . . . .   | \$374,918 63         | \$326,892 33   |
| Dividends, . . . . .  | 1,489,247 70         | 1,647,088 58   |
| Depreciation, . . . . .   | 312,084 55           | 488,742 88     |
| Sundry items, . . . . .   | 836,296 97           | 579,640 10     |
|   | \$3,012,547 85       | \$3,042,363 89 |
| Leaving an apparent deficit for the year of . . . . .   | \$93,207 62          | -              |
| Leaving an apparent profit for the year of . . . . .  | -                    | \$281,544 10   |

Four<sup>1</sup> of the corporations included above appear not to have earned expenses, and twenty-six<sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from electric lighting of all the companies increased \$410,308.94,

<sup>1</sup> Four in 1905.

<sup>2</sup> Thirty in 1905.

and those doing only an electric business show an increase during the last year of \$378,288.86.

In Appendix A will be found, under date of June 30, 1906, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1905 and 1906, show the following facts:—

|   | JUNE 30.               |                        |
|---|------------------------|------------------------|
|   | 1905.                  | 1906.                  |
| <b>ASSETS:—</b>   |                        |                        |
| Construction accounts, including franchises, . . . . .    | \$29,012,348 91        | \$29,775,616 15        |
| Cash on hand, . . . . .                                   | 673,050 05             | 714,869 62             |
| Due for light and power, . . . . .                        | 646,218 15             | 679,078 35             |
| Other accounts due, . . . . .                             | 68,840 90              | 77,638 97              |
| Materials, etc., . . . . .                                | 796,774 74             | 859,271 51             |
| Notes receivable, . . . . .                               | 1,571,468 92           | 1,497,000 05           |
| Investments, . . . . .                                    | 751,421 20             | 790,146 63             |
|   | <b>\$33,520,122 87</b> | <b>\$34,393,621 28</b> |
| <b>LIABILITIES:—</b>                                      |                        |                        |
| Capital, . . . . .  | \$18,333,061 65        | \$18,698,000 00        |
| Bonds, . . . . .  | 3,107,500 00           | 3,042,000 00           |
| Notes payable, . . . . .                                  | 3,130,459 41           | 3,494,345 76           |
| Unpaid bills, . . . . .                                   | 548,072 99             | 481,164 81             |
| Unpaid dividends, . . . . .                               | 316,602 50             | 324,677 50             |
| Interest due and unpaid, . . . . .                        | 15,942 69              | 3,933 27               |
| Interest accrued but not due, . . . . .                   | 35,144 90              | 49,398 49              |
| Deposits, . . . . .                                       | 18,772 89              | 22,754 16              |
| Other items, . . . . .                                    | 6,108,794 90           | 6,288,931 16           |
|   | <b>\$31,614,351 93</b> | <b>\$32,405,205 15</b> |
| Reserved and depreciation funds, . . . . .                | 918,408 39             | 542,152 75             |
|   | <b>\$32,532,760 32</b> | <b>\$32,947,357 90</b> |
| Surplus, . . . . .  | 987,362 55             | 1,446,263 38           |
|   | <b>\$33,520,122 87</b> | <b>\$34,393,621 28</b> |
| Of these companies:—                                      |                        |                        |
| 49 <sup>1</sup> show an aggregate surplus of . . . . .    | \$1,261,710 31         | \$1,563,633 07         |
| 11 <sup>2</sup> show an aggregate deficit of . . . . .    | 274,347 76             | 117,369 69             |
| Leaving total net surplus as shown above, . . . . .       | \$987,362 55           | \$1,446,263 38         |
| Which added to reserves carried as liabilities, . . . . . | 918,408 39             | 542,152 75             |
| Would show an actual surplus of . . . . .                 | \$1,905,770 94         | \$1,988,416 13         |
| Equivalent to per cent. on capital of about . . . . .     | 10.40                  | 10.63                  |

<sup>1</sup> Fifty in 1905.

<sup>2</sup> Twelve in 1905.

The following table shows the value of the plant of each electric company, as assessed by the local authorities:—

| COMPANY.                             | Assessed<br>Valuation. | COMPANY.                              | Assessed<br>Valuation. |
|--------------------------------------|------------------------|---------------------------------------|------------------------|
| Abington and Rockland, . . . . .     | \$61,550               | Loveland, W. O. (Ashby), . . . . .    | \$1,200                |
| Adams, U. S. (Townsend), . . . . .   | 2,500                  | Lowell, . . . . .                     | 761,400                |
| American Woolen (Maynard), . . . . . | 23,000                 | Malden, . . . . .                     | 590,600                |
| Amesbury, . . . . .                  | 28,050                 | Manchester, . . . . .                 | 109,000                |
| Attleborough, . . . . .              | 120,000                | Marlborough, . . . . .                | 98,515                 |
| Ayer, . . . . .                      | 6,400                  | Milford, . . . . .                    | 39,855                 |
| Ballou, G. M. (Shirley), . . . . .   | 5,500                  | Millbury, . . . . .                   | 14,150                 |
| Blackstone, . . . . .                | 16,400                 | Mill River (Williamsburg), . . . . .  | 11,100                 |
| Bridgewater, . . . . .               | 15,000                 | Montague, . . . . .                   | 1,600                  |
| Cambridge, . . . . .                 | 872,500                | Northampton, . . . . .                | 89,500                 |
| Cape (Provincetown), . . . . .       | 32,000                 | Orange, . . . . .                     | 23,175                 |
| Central Mass. (Palmer), . . . . .    | 41,420                 | Pittsfield, . . . . .                 | 162,110                |
| Chester, . . . . .                   | 2,500                  | Plymouth, . . . . .                   | 69,450                 |
| Cohasset, . . . . .                  | 2,250                  | Quincy, . . . . .                     | 290,075                |
| Edison (Boston), . . . . .           | 13,722,525             | Randolph, . . . . .                   | 19,000                 |
| Edison (Brockton), . . . . .         | 205,500                | Rawson (Leicester), . . . . .         | 10,000                 |
| Fall River, . . . . .                | 414,200                | Salem, . . . . .                      | 341,400                |
| Foxborough, . . . . .                | 10,300                 | Shelburne Falls, . . . . .            | 6,000                  |
| Franklin, . . . . .                  | 9,000                  | South Hadley Falls, . . . . .         | 7,000                  |
| Gardner, . . . . .                   | 52,550                 | Turner, G. H. (Charlemont), . . . . . | 500                    |
| Gloucester, . . . . .                | 157,600                | Sunderland, . . . . .                 | 1,600                  |
| Grafton, . . . . .                   | 3,625                  | Union (Franklin), . . . . .           | 15,600                 |
| Great Barrington, . . . . .          | 44,000                 | United (Springfield), . . . . .       | 1,267,500              |
| Greene (Ashburnham), . . . . .       | 16,200                 | Uxbridge and Northbridge, . . . . .   | 47,600                 |
| Greenfield, . . . . .                | 158,160                | Ware, . . . . .                       | 38,100                 |
| Haverhill, . . . . .                 | 377,175                | Westborough, . . . . .                | 17,625                 |
| Huntington, . . . . .                | 3,000                  | Weston, . . . . .                     | 30,000                 |
| Hyde Park, . . . . .                 | 147,950                | Weymouth, . . . . .                   | 50,500                 |
| Lee, . . . . .                       | 14,300                 | Winchendon, . . . . .                 | 8,000                  |
| Lenox, . . . . .                     | 5,000                  | Worcester, . . . . .                  | 1,023,400              |
| Leominster, . . . . .                | 82,800                 |                                       |                        |

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants: —

| COMPANY.                             | Taxes paid. | COMPANY.                            | Taxes paid. |
|--------------------------------------|-------------|-------------------------------------|-------------|
| Abington and Rockland, . . . . .     | \$1,701 70  | Chester, . . . . .                  | \$46 32     |
| Adams, . . . . .                     | 357 92      | Citizens' (Nantucket), . . . . .    | 113 19      |
| Adams, U. S. (Townsend), . . . . .   | 44 02       | Clinton, . . . . .                  | 1,051 90    |
| American Woolen (Maynard), . . . . . | 404 04      | Cohasset, . . . . .                 | 149 63      |
| Amesbury, . . . . .                  | 552 07      | Cottage City, . . . . .             | 188 52      |
| Amherst, . . . . .                   | 774 73      | Deerfield River (Conway), . . . . . | 81 07       |
| Athol, . . . . .                     | 666 14      | Douglas, . . . . .                  | 130 64      |
| Attleborough, . . . . .              | 1,892 57    | Easthampton, . . . . .              | 169 65      |
| Ayer, . . . . .                      | 128 83      | Edison (Boston), . . . . .          | 445,508 65  |
| Ballou, G. M. (Shirley), . . . . .   | 89 67       | Edison (Brockton), . . . . .        | 5,797 96    |
| Beverly, . . . . .                   | 3,014 63    | Fall River, . . . . .               | 12,009 65   |
| Blackstone, . . . . .                | 330 06      | Fitchburg, . . . . .                | 5,328 86    |
| Block Plant (Boston), . . . . .      | 47 29       | Foxborough, . . . . .               | 313 15      |
| Boston, . . . . .                    | 8,000 00    | Franklin, . . . . .                 | 236 88      |
| Bridgewater, . . . . .               | 219 01      | Gardner, . . . . .                  | 1,007 27    |
| Cambridge, . . . . .                 | 18,140 29   | Gloucester, . . . . .               | 2,643 83    |
| Cape (Provincetown), . . . . .       | 643 50      | Grafton, . . . . .                  | 93 09       |
| Central Mass. (Palmer), . . . . .    | 782 07      | Great Barrington, . . . . .         | 1,137 02    |
| Charlestown, . . . . .               | 1,460 39    | Greene (Ashburnham), . . . . .      | 324 00      |
| Chelsea, . . . . .                   | 2,870 16    | Greenfield, . . . . .               | 2,730 61    |

| COMPANY.                             | Taxes paid. | COMPANY.                              | Taxes paid. |
|--------------------------------------|-------------|---------------------------------------|-------------|
| Haverhill, . . . . .                 | \$7,370 50  | Pittsfield, . . . . .                 | \$4,086 37  |
| Huntington, . . . . .                | 84 07       | Plymouth, . . . . .                   | 1,215 86    |
| Hyde Park, . . . . .                 | 4,993 66    | Quincy, . . . . .                     | 4,445 45    |
| Lawrence, . . . . .                  | 6,614 18    | Randolph, . . . . .                   | 488 01      |
| Lee, . . . . .                       | 440 39      | Rawson (Leicester), . . . . .         | 367 03      |
| Lenox, . . . . .                     | 356 14      | Salem, . . . . .                      | 7,414 80    |
| Leominster, . . . . .                | 1,542 14    | Shelburne Falls, . . . . .            | 101 55      |
| Lexington, . . . . .                 | 389 12      | Southbridge, . . . . .                | 764 01      |
| Lowell, W. O. (Ashby), . . . . .     | 10 86       | South Hadley Falls, . . . . .         | 186 33      |
| Lowell, . . . . .                    | 20,517 08   | Spencer, . . . . .                    | 116 86      |
| Lyndon, . . . . .                    | 10,651 52   | Stoughton, . . . . .                  | 223 25      |
| Malden, . . . . .                    | 11,323 89   | Suburban, . . . . .                   | 7,858 00    |
| Mannchester, . . . . .               | 821 70      | Sunderland, . . . . .                 | 82 80       |
| Mattborough, . . . . .               | 2,503 58    | Turner, G. H. (Charlemont), . . . . . | 13 31       |
| Medfield, . . . . .                  | 732 24      | Union (Franklin), . . . . .           | 373 59      |
| Medway, . . . . .                    | 10 35       | United (Springfield), . . . . .       | 20,180 15   |
| Milford, . . . . .                   | 550 39      | Uxbridge and Northbridge, . . . . .   | 811 15      |
| Milbury, . . . . .                   | 274 20      | Waltham, . . . . .                    | 3,160 11    |
| Mill River (Williamsburg), . . . . . | 198 70      | Ware, . . . . .                       | 840 92      |
| Montague, . . . . .                  | 42 53       | Webster, . . . . .                    | 656 43      |
| New Bedford, . . . . .               | 9,737 22    | Westborough, . . . . .                | 414 81      |
| Newburyport, . . . . .               | 1,563 80    | Weston, . . . . .                     | 289 57      |
| Newtown, . . . . .                   | 3,932 27    | Weymouth, . . . . .                   | 1,375 08    |
| North Adams, . . . . .               | 3,061 05    | Williamstown, . . . . .               | 147 89      |
| Northampton, . . . . .               | 2,443 88    | Winchendon, . . . . .                 | 233 84      |
| Orange, . . . . .                    | 504 00      | Worcester, . . . . .                  | 18,112 85   |

DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table:—

| COMPANY.                            | RATE PER CENT.  |                 | Amount of Dividends. |
|-------------------------------------|-----------------|-----------------|----------------------|
|                                     | 1905.           | 1906.           |                      |
| Abington and Rockland, . . . . .    | 5               | 5               | \$3,750 00           |
| Amesbury, . . . . .                 | - <sup>1</sup>  | - <sup>1</sup>  | -                    |
| Attleborough, . . . . .             | 4               | 5½ <sup>2</sup> | 8,075 00             |
| Ayer, . . . . .                     | 6               | 7               | 700 00               |
| Blackstone, . . . . .               | 6               | 6               | 600 00               |
| Block Plant (Boston), . . . . .     | - <sup>1</sup>  | - <sup>1</sup>  | -                    |
| Bridgewater, . . . . .              | - <sup>1</sup>  | - <sup>1</sup>  | -                    |
| Cambridge, . . . . .                | 8               | 10              | 70,000 00            |
| Cape (Provincetown), . . . . .      | - <sup>1</sup>  | 8               | 2,400 00             |
| Central Mass. (Palmer), . . . . .   | - <sup>1</sup>  | - <sup>1</sup>  | -                    |
| Cohasset, . . . . .                 | - <sup>1</sup>  | - <sup>1</sup>  | -                    |
| Deerfield River (Conway), . . . . . | - <sup>1</sup>  | - <sup>1</sup>  | -                    |
| Douglas, . . . . .                  | - <sup>1</sup>  | 2½              | 187 50               |
| Edison (Boston), . . . . .          | 10 <sup>3</sup> | 10              | 1,148,810 00         |
| Edison (Brockton), . . . . .        | 5               | 5               | 12,500 00            |

<sup>1</sup> No dividend declared.  
<sup>2</sup> Two per cent. on \$115,000; 3½ per cent. on \$165,000.  
<sup>3</sup> Two and one-half per cent. on \$10,440,500; 5 per cent. on \$10,449,100; 2½ per cent. on \$11,488,100.



| COMPANY.                             | RATE PER CENT.  |                 | Amount<br>of Dividends. |
|--------------------------------------|-----------------|-----------------|-------------------------|
|                                      | 1905.           | 1906.           |                         |
| Fall River, . . . . .                | 7               | 8½ <sup>1</sup> | \$39,750 00             |
| Foxborough, . . . . .                | - <sup>2</sup>  | 5               | 825 00                  |
| Franklin, . . . . .                  | 6               | - <sup>2</sup>  | -                       |
| Gardner, . . . . .                   | 10              | 10              | 3,000 00                |
| Gloucester, . . . . .                | 7               | 7 <sup>2</sup>  | 7,175 00                |
| Grafton, . . . . .                   | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Great Barrington, . . . . .          | 9½              | 7½              | 3,750 00                |
| Greene (Ashburnham), . . . . .       | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Greenfield, . . . . .                | 6               | 3               | 4,050 00                |
| Haverhill, . . . . .                 | 9½ <sup>4</sup> | 10              | 26,010 00               |
| Huntington, . . . . .                | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Hyde Park, . . . . .                 | 8               | 8               | 23,000 00               |
| Lee, . . . . .                       | 5               | 5               | 1,500 00                |
| Lenox, . . . . .                     | 6               | 6               | 1,200 00                |
| Leominster, . . . . .                | - <sup>2</sup>  | 9               | 4,500 00                |
| Lowell, . . . . .                    | 8 <sup>5</sup>  | 8               | 52,000 00               |
| Malden, . . . . .                    | 9 <sup>6</sup>  | 9               | 38,250 00               |
| Manchester, . . . . .                | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Marlborough, . . . . .               | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Medfield, . . . . .                  | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Medway, . . . . .                    | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Millford, . . . . .                  | 6               | 6               | 2,400 00                |
| Millbury, . . . . .                  | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Mill River (Williamsburg), . . . . . | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Montague, . . . . .                  | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Northampton, . . . . .               | 8               | 10              | 11,740 00               |
| Orange, . . . . .                    | 4               | - <sup>2</sup>  | -                       |
| Pittsfield, . . . . .                | 8               | 8               | 12,000 00               |
| Plymouth, . . . . .                  | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Quincy, . . . . .                    | 6               | 9               | 10,494 00               |
| Rawson (Leicester), . . . . .        | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Salem, . . . . .                     | 7½              | 8               | 22,000 00               |
| South Hadley Falls, . . . . .        | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Sunderland, . . . . .                | -               | - <sup>2</sup>  | -                       |
| Union (Franklin), . . . . .          | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| United (Springfield), . . . . .      | 8               | 8               | 80,000 00               |
| Uxbridge and Northbridge, . . . . .  | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Ware, . . . . .                      | 6               | 6               | 2,400 00                |
| Westborough, . . . . .               | 4               | 4               | 1,000 00                |
| Weston, . . . . .                    | 9               | 8               | 2,400 00                |
| Weymouth, . . . . .                  | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Woodville, . . . . .                 | -               | - <sup>2</sup>  | -                       |
| Winchendon, . . . . .                | - <sup>2</sup>  | - <sup>2</sup>  | -                       |
| Worcester, . . . . .                 | 8               | 8               | 48,000 00               |

<sup>1</sup> Four and one-half per cent. on \$350,000; 4 per cent. on \$600,000.

<sup>2</sup> No dividend declared.

<sup>3</sup> Three and one-half per cent. on \$90,000; 3½ per cent. on \$115,000.

<sup>4</sup> Seven and one-third per cent. on \$153,000; 2 per cent. on \$260,100.

<sup>5</sup> Four per cent. on \$600,000; 4 per cent. on \$650,000.

<sup>6</sup> Two and one-half per cent. on \$420,700; 6½ per cent. on \$425,000.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting capacity of all the companies June 30, 1903, 1904, 1905 and 1906:—

|                            | 1903.     | 1904.     | 1905.     | 1906.     |
|----------------------------|-----------|-----------|-----------|-----------|
| 10 candle-power, . . . . . | 600       | 600       | 600       | -         |
| 16 " " . . . . .           | 1,221,132 | 1,301,840 | 1,555,496 | 1,677,310 |
| 20 " " . . . . .           | 800       | 800       | 800       | 806       |
| 32 " " . . . . .           | 7,200     | 7,200     | 7,200     | 6,000     |
| 800 " " . . . . .          | 140       | 140       | 140       | 140       |
| 1,200 " " . . . . .        | 10,758    | 10,248    | 9,068     | 4,963     |
| 1,600 " " . . . . .        | 60        | 60        | -         | -         |
| 2,000 " " . . . . .        | 10,623    | 10,058    | 10,058    | 9,976     |

The following table shows the total rated horse-power of boilers and engines, and the capacity of generators for light and those exclusively for power installed by the different companies on June 30 last:—

| COMPANY.                             | Total rated Horse-power (Boilers). | Total rated Horse-power (Engines). | GENERATOR CAPACITY.                    |                       |                   | Power Generators (K. W. Capacity). |
|--------------------------------------|------------------------------------|------------------------------------|--|-----------------------|-------------------|------------------------------------|
|                                      |                                    |                                    | Number of Lamps.                       | Nominal Candle-power. | Capacity in K. W. |                                    |
| Abington and Rockland, . . . . .     | 600                                | 725                                | 6,000                                  | 16                    | 300               | -                                  |
| Adams, . . . . .                     | - <sup>1</sup>                     | -                                  | -                                      | -                     | -                 | -                                  |
| Adams, U. S. (Townsend), . . . . .   | 80 <sup>2</sup>                    | 50                                 | 740                                    | 16                    | 37                | -                                  |
| American Woolen (Maynard), . . . . . | - <sup>3</sup>                     | 925                                | 6,000                                  | 32                    | 600               | -                                  |
| Amesbury, . . . . .                  | 375                                | 525                                | 6,000                                  | 16                    | 350               | 248                                |
| Amherst, . . . . .                   | 250                                | 890                                | { 50<br>12,200                         | { 2,000<br>16         | {<br>635          | -                                  |
| Athol, . . . . .                     | 400                                | 615                                | 4,900                                  | 16                    | 245               | 330 <sup>4</sup>                   |
| Attleborough, . . . . .              | 1,349 <sup>5</sup>                 | 2,150                              | -                                      | -                     | 1,364             | -                                  |
| Ayer, . . . . .                      | 125                                | 300                                | 5,200                                  | 16                    | 260               | -                                  |
| Ballou, G. M. (Shirley), . . . . .   | 125                                | 100                                | 2,350                                  | 16                    | 125               | -                                  |
| Beverly, . . . . .                   | 678                                | 525                                | { 420<br>7,500                         | { 1,200<br>16         | {<br>582          | -                                  |
| Blackstone, . . . . .                | 150 <sup>6</sup>                   | 215 <sup>6</sup>                   | { 155 <sup>8</sup><br>900 <sup>9</sup> | { 2,000<br>16         | {<br>159          | -                                  |
| Block Plant (Boston), . . . . .      | 238                                | 397                                | 4,200                                  | 16                    | 187               | 40                                 |
| Boston (Cons. Gas), . . . . .        | 1,375 <sup>7</sup>                 | 3,150                              | 39,000                                 | 16                    | 1,950             | 200                                |
| Bridgewater, . . . . .               | 200                                | 80                                 | { 35<br>750                            | { 1,200<br>16         | {<br>-            | -                                  |
| Cambridge, . . . . .                 | 1,600                              | 3,750                              | 41,000                                 | 16                    | 2,700             | 250                                |
| Cape (Provincetown), . . . . .       | -                                  | 120 <sup>9</sup>                   | 1,800                                  | 16                    | 90                | -                                  |
| Central Mass. (Palmer), . . . . .    | 662 <sup>10</sup>                  | 950 <sup>11</sup>                  | { 225<br>4,000                         | { 1,200<br>16         | {<br>375          | 825 <sup>11</sup>                  |

<sup>1</sup> All current purchased.

<sup>2</sup> Also one water wheel, 108 horse-power.

<sup>3</sup> Steam supplied from mill boilers.

<sup>4</sup> Operated by the company; includes two belonging to street railway.

<sup>5</sup> Also two water wheels, 79 horse-power.

<sup>6</sup> Not in use; current purchased.

<sup>7</sup> One hundred and twenty-five horse-power not in use.

<sup>8</sup> Not stated.

<sup>9</sup> Petroleum engine.

<sup>10</sup> Also six water wheels, 735 horse-power; two boilers, two water wheels, operated by company and owned by street railway.

<sup>11</sup> Operated by company and owned by street railway.

| COMPANY.                             | Total rated Horse-power (Bollers). | Total rated Horse-power (Engines). | GENERATOR CAPACITY. |                       |                    | Power Generators (K. W. Capacity). |
|--------------------------------------|------------------------------------|------------------------------------|---------------------|-----------------------|--------------------|------------------------------------|
|                                      |                                    |                                    | Number of Lamps.    | Nominal Candle-power. | Capacity in K. W.  |                                    |
| Charlestown, . . . . .               | - <sup>1</sup>                     | -                                  | - <sup>1</sup>      | -                     | -                  | -                                  |
| Chelsea, . . . . .                   | 800                                | 1,540                              | 20,000              | 16                    | 1,000              | 105                                |
| Chester, . . . . .                   | -                                  | 15 <sup>2</sup>                    | 390                 | 16                    | 24 <sup>3</sup>    | -                                  |
| Citizens' (Nantucket), . . . . .     | 280                                | 199                                | -                   | -                     | 170                | -                                  |
| Clinton, . . . . .                   | 250                                | 325                                | { 100               | 1,200                 | 272 <sup>4</sup>   | -                                  |
|                                      |                                    |                                    | { 4,600             | 16                    |                    |                                    |
| Cohasset, . . . . .                  | 350                                | 355                                | { 3,650             | 16                    | 195                | -                                  |
| Cottage City, . . . . .              | 325                                | 325                                | { 65                | 1,200                 | 212                | 75                                 |
|                                      |                                    |                                    | { 3,740             | 16                    |                    |                                    |
| Deerfield River (Conway), . . . . .  | - <sup>1</sup>                     | -                                  | - <sup>1</sup>      | -                     | -                  | -                                  |
| Douglas, . . . . .                   | - <sup>1</sup>                     | -                                  | - <sup>1</sup>      | -                     | -                  | -                                  |
| Easthampton, . . . . .               | 60                                 | 45                                 | 50                  | 1,200                 | 75                 | -                                  |
| Edison (Boston), . . . . .           | 23,659                             | 47,575                             | { 5,376             | 2,000                 | 33,680             | 1,730                              |
|                                      |                                    |                                    | { 571,340           | 16                    |                    |                                    |
| Edison (Brockton), . . . . .         | 1,300                              | 2,560                              | { 600               | 1,200                 | 1,705              | -                                  |
|                                      |                                    |                                    | { 23,500            | 16                    |                    |                                    |
| Fall River, . . . . .                | 1,400                              | 3,365                              | { 900               | 2,000                 | 2,127 <sup>4</sup> | -                                  |
|                                      |                                    |                                    | { 188               | 1,200                 |                    |                                    |
|                                      |                                    |                                    | { 29,660            | 16                    |                    |                                    |
| Fitchburg, . . . . .                 | 774                                | 1,500                              | 20,000              | 16                    | 1,000              | -                                  |
| Foxborough, . . . . .                | 200                                | 150                                | 2,000               | 16                    | 120                | -                                  |
| Franklin, . . . . .                  | - <sup>1</sup>                     | -                                  | - <sup>1</sup>      | -                     | -                  | -                                  |
| Gardner, . . . . .                   | 330                                | 705                                | 10,100              | 16                    | 505                | 220                                |
| Gloucester, . . . . .                | 500                                | 1,570                              | -                   | -                     | 1,000              | 160                                |
| Grafton, . . . . .                   | - <sup>1</sup>                     | -                                  | 1,000               | 16                    | 50                 | -                                  |
| Great Barrington, . . . . .          | 150 <sup>5</sup>                   | 150                                | 13,560              | 16                    | 678                | 72                                 |
| Greene (Ashburnham), . . . . .       | 125 <sup>4</sup>                   | 175                                | 2,000               | 16                    | 125                | -                                  |
| Greenfield, . . . . .                | 1,350 <sup>6</sup>                 | 1,550                              | { 145               | 1,200                 | 1,685              | -                                  |
|                                      |                                    |                                    | { 28,920            | 16                    |                    |                                    |
| Haverhill, . . . . .                 | 1,900                              | 3,967                              | { 250               | 2,000                 | 2,125              | 1,062                              |
|                                      |                                    |                                    | { 40,000            | 16                    |                    |                                    |
| Huntington, . . . . .                | 125                                | 80                                 | 900                 | 16                    | 45                 | -                                  |
| Hyde Park, . . . . .                 | 1,475                              | 2,750                              | { 295               | 2,000                 | 463                | 1,837                              |
|                                      |                                    |                                    | { 5,900             | 16                    |                    |                                    |
|                                      |                                    |                                    | { 510               | 2,000                 |                    |                                    |
| Lawrence, . . . . .                  | 3,376 <sup>6</sup>                 | 2,315                              | { 850               | 1,200                 | 4,567              | -                                  |
|                                      |                                    |                                    | { 800               | 20                    |                    |                                    |
|                                      |                                    |                                    | { 74,800            | 16                    |                    |                                    |
| Lee, . . . . .                       | 350 <sup>7</sup>                   | 205                                | 5,850               | 16                    | 273                | -                                  |
| Lenox, . . . . .                     | - <sup>1</sup>                     | -                                  | - <sup>1</sup>      | -                     | -                  | -                                  |
| Leominster, . . . . .                | 600                                | 711                                | 11,500              | 16                    | 575                | -                                  |
| Lexington, . . . . .                 | 300                                | 485                                | 7,000               | 16                    | 360                | -                                  |
| Loveland, W. O. (Ashby), . . . . .   | 60 <sup>8</sup>                    | 50                                 | 650                 | 16                    | 35                 | -                                  |
| Lowell, . . . . .                    | 1,651                              | 4,700                              | 24,370              | 16                    | 2,085              | 1,450                              |
| Lynn, . . . . .                      | 2,250                              | 7,200                              | { 420               | 2,000                 | 4,360              | 480                                |
|                                      |                                    |                                    | { 83,000            | 16                    |                    |                                    |
| Malden, . . . . .                    | 1,910                              | 2,499                              | 43,000              | 16                    | 2,150              | -                                  |
| Manchester, . . . . .                | - <sup>1</sup>                     | -                                  | - <sup>1</sup>      | -                     | -                  | -                                  |
| Marlborough, . . . . .               | 375                                | 676                                | { 150               | 1,200                 | 756                | -                                  |
|                                      |                                    |                                    | { 14,200            | 16                    |                    |                                    |
| Milford, . . . . .                   | - <sup>9</sup>                     | -                                  | 5,000               | 16                    | 250                | -                                  |
| Millbury, . . . . .                  | 130 <sup>10</sup>                  | 250 <sup>10</sup>                  | 1,200 <sup>10</sup> | 16                    | 60                 | -                                  |
| Mill River (Williamsburg), . . . . . | 100                                | 100                                | 1,700               | 16                    | 72                 | -                                  |
| Montague, . . . . .                  | - <sup>11</sup>                    | - <sup>11</sup>                    | 640                 | 16                    | 40                 | -                                  |

<sup>1</sup> All current purchased.<sup>2</sup> Gasoline engine also one water wheel, 52 horse-power.<sup>3</sup> Also six water wheels, 1,155 horse-power.<sup>4</sup> Also one water wheel, 236 horse-power.<sup>5</sup> Also two water wheels, 1,200 horse-power.<sup>6</sup> Also six water wheels, 8,175 horse-power.<sup>7</sup> Also one water wheel, 145 horse-power.<sup>8</sup> Also one water wheel, 60 horse-power.<sup>9</sup> Power purchased from street railway.<sup>10</sup> Not in use; current purchased.<sup>11</sup> One water wheel, 30 horse-power.

| COMPANY.                              | Total rated Horse-power (Boilers). | Total rated Horse-power (Engines). | GENERATOR CAPACITY.      |                          |                   | Power Generators (K. W. Capacity). |
|---------------------------------------|------------------------------------|------------------------------------|--------------------------|--------------------------|-------------------|------------------------------------|
|                                       |                                    |                                    | Number of Lamps.         | Nominal Candle-power.    | Capacity in K. W. |                                    |
| N. R. Paper Co. (Pepperell),          | 1,500                              | 250                                | 2,000                    | 16                       | 110               | -                                  |
| New Bedford, . . . . .                | 1,116                              | 1,600                              | { 390<br>17,500          | { 1,200<br>16 }          | 1,295             | 262                                |
| Newburyport, . . . . .                | 300                                | 435                                | { 200<br>3,800           | { 1,200<br>16 }          | 305               | -                                  |
| Newton, . . . . .                     | 1,515                              | 1,385                              | 12,800                   | 16                       | 640               | -                                  |
| Niles Estate (Boston), . . . . .      | 400                                | 156                                | 1,440                    | 16                       | 90                | -                                  |
| North Adams, . . . . .                | 1,375                              | 2,125                              | { 1,020<br>16,000        | { 2,000<br>16 }          | 1,295             | 200                                |
| Northampton, . . . . .                | 600                                | 1,275                              | { 240<br>9,600           | { 1,200<br>16 }          | 559               | 120                                |
| Orange, . . . . .                     | 120 <sup>1</sup>                   | 185                                | { 50<br>3,500            | { 1,200<br>16 }          | 191½              | -                                  |
| Pittsfield, . . . . .                 | 1,050                              | 1,700                              | 14,280                   | 16                       | 840               | 295                                |
| Plymouth, . . . . .                   | 550                                | 625                                | 3,500                    | 16                       | 210               | 270                                |
| Quincy, . . . . .                     | 1,000                              | 1,690                              | 25,000                   | 16                       | 1,250             | -                                  |
| Randolph, . . . . .                   | 250                                | 569                                | 4,650                    | 16                       | 364               | -                                  |
| Rawson (Leicester), . . . . .         | - <sup>2</sup>                     | -                                  | 3,000                    | 16                       | 150               | -                                  |
| Salem, . . . . .                      | 1,350                              | 2,385                              | 31,450                   | 16                       | 1,585             | 377                                |
| Shelburne Falls, . . . . .            | -                                  | 45 <sup>3</sup>                    | 1,200                    | 16                       | 60                | -                                  |
| Southbridge, . . . . .                | 360                                | 335                                | 3,500                    | 16                       | 180               | -                                  |
| South Hadley Falls, . . . . .         | - <sup>4</sup>                     | 100                                | 3,400                    | 16                       | 150               | -                                  |
| Spencer, . . . . .                    | 100                                | 100                                | { 110<br>650             | { 1,200<br>16 }          | 75                | -                                  |
| Steam and Power (Boston), . . . . .   | 377                                | 330                                | 4,400                    | 16                       | 275               | -                                  |
| Stoughton, . . . . .                  | 250                                | 250                                | { 140<br>2,000           | { 800<br>16 }            | 170               | -                                  |
| Suburban (Revere), . . . . .          | 1,200                              | 1,936                              | 28,000                   | 16                       | 1,400             | -                                  |
| Sunderland, . . . . .                 | 40 <sup>5</sup>                    | 50                                 | 700                      | 16                       | 35                | -                                  |
| Turner, G. H. (Charlemont), . . . . . | - <sup>6</sup>                     | -                                  | 640                      | 16                       | 35                | -                                  |
| Union (Franklin), . . . . .           | 350                                | 225                                | { 85<br>2,800            | { 1,200<br>16 }          | 186               | -                                  |
| United (Springfield), . . . . .       | 2,900 <sup>7</sup>                 | 4,820                              | -                        | -                        | 6,600             | 1,940                              |
| Uxbridge and Northbridge, . . . . .   | 400                                | 956                                | 14,600                   | 16                       | 750               | 330                                |
| Waltham, . . . . .                    | 1,000                              | 1,625                              | { 340<br>7,000           | { 1,200<br>16 }          | 495               | 710                                |
| Ware, . . . . .                       | 250                                | 350                                | -                        | -                        | 250               | -                                  |
| Webster, . . . . .                    | 300                                | 690                                | 7,000                    | 16                       | 350               | -                                  |
| Westborough, . . . . .                | 160                                | 150                                | 3,000                    | 16                       | 150               | -                                  |
| Weston, . . . . .                     | - <sup>8</sup>                     | 250                                | 4,100                    | 16                       | 225               | -                                  |
| Weymouth, . . . . .                   | 450 <sup>9</sup>                   | 1,050                              | 15,000                   | 16                       | 750               | -                                  |
| Williamstown, . . . . .               | - <sup>10</sup>                    | -                                  | - <sup>10</sup>          | -                        | -                 | -                                  |
| Winchendon, . . . . .                 | - <sup>11</sup>                    | 125                                | 2,616                    | 16                       | 100               | -                                  |
| Woodville, . . . . .                  | - <sup>12</sup>                    | -                                  | 800                      | 16                       | - <sup>13</sup>   | -                                  |
| Worcester, . . . . .                  | 3,000                              | 4,400                              | { 1,000<br>720<br>49,000 | { 2,000<br>1,200<br>16 } | 3,540             | 600                                |

<sup>1</sup> Also three water wheels, 384 horse-power.  
<sup>2</sup> Power purchased from street railway.  
<sup>3</sup> Gasoline engine also one water wheel, 85 horse-power.  
<sup>4</sup> Steam and water power bought.  
<sup>5</sup> Also one water wheel, 40 horse-power.  
<sup>6</sup> Water wheel, 100 horse-power, leased.  
<sup>7</sup> Three water wheels, 2,835 horse-power.

<sup>8</sup> Steam supplied by Weston Water Company.  
<sup>9</sup> Also two water wheels, 400 horse-power, leased.  
<sup>10</sup> All current purchased.  
<sup>11</sup> Three water wheels, 300 horse-power, leased.  
<sup>12</sup> Power purchased.  
<sup>13</sup> Not stated.

The following table shows the total length of wire ; the length of underground conduit, the length of wire, in the same ; the number of poles set and the length of streets with overhead wires of each company, on June 30 last : —

| COMPANY.                             | Total Length of Wire (Feet). | Length of Under-ground Conduit (Feet). | Length of Wires in Conduit (Feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere. | Length of Street with Overhead Wires (Feet). |
|--------------------------------------|------------------------------|--|------------------------------------|---------------------------------|--------------------------------|--|
| Abington and Rockland, . . . . .     | 680,795                      | -                                      | -                                  | 1,810                           | 25                             | 210,400                                      |
| Adams, . . . . .                     | 365,270                      | -                                      | -                                  | 378                             | 76                             | 70,100                                       |
| Adams, U. S. (Townsend), . . . . .   | 95,027                       | -                                      | -                                  | 227                             | 6                              | 27,658                                       |
| American Woolen (Maynard), . . . . . | 123,173                      | -                                      | -                                  | 294                             | 44                             | 52,150                                       |
| Amesbury, . . . . .                  | 322,872                      | -                                      | -                                  | 860                             | 30                             | 94,865                                       |
| Amherst, . . . . .                   | 477,000                      | -                                      | -                                  | 693                             | 173                            | 93,700                                       |
| Athol, . . . . .                     | 114,480                      | -                                      | -                                  | 490                             | -                              | 59,400                                       |
| Attleborough, . . . . .              | 687,678                      | -                                      | -                                  | 1,150                           | 70                             | 217,000                                      |
| Ayer, . . . . .                      | 174,984                      | -                                      | -                                  | 310                             | 8                              | 51,900                                       |
| Ballou, G. M. (Shirley), . . . . .   | 62,300                       | -                                      | -                                  | 170                             | 3                              | 30,500                                       |
| Beverly, . . . . .                   | 965,498                      | -                                      | -                                  | 2,149                           | -                              | 253,305                                      |
| Blackstone, . . . . .                | 190,972                      | -                                      | -                                  | 423                             | -                              | 57,000                                       |
| Block Plant (Boston), . . . . .      | 45,183                       | -                                      | -                                  | -                               | -                              | -  |
| Boston (Cons. Gas), . . . . .        | 2,413,271                    | 33,242                                 | 166,024                            | 2,940                           | 473                            | 341,925                                      |
| Bridgewater, . . . . .               | 108,480                      | -                                      | -                                  | 212                             | 1                              | 96,360                                       |
| Cambridge, . . . . .                 | 2,663,409                    | -                                      | -                                  | 3,084                           | 278                            | 325,350                                      |
| Cape (Provincetown), . . . . .       | 101,111                      | -                                      | -                                  | 240                             | 2                              | 32,096                                       |
| Central Mass. (Palmer), . . . . .    | 941,825                      | -                                      | -                                  | 2,106                           | 50                             | 260,590                                      |
| Charlestown, . . . . .               | 216,183                      | 5,464                                  | 37,127                             | 639                             | 36                             | 37,210                                       |
| Chelsea, . . . . .                   | 489,848                      | 208                                    | 416                                | 1,230                           | 10                             | 158,400                                      |
| Chester, . . . . .                   | 29,840                       | -                                      | -                                  | 44                              | 4                              | 8,000  |
| Citizens' (Nantucket), . . . . .     | 209,919                      | -                                      | -                                  | 746                             | -                              | 74,600                                       |
| Clinton, . . . . .                   | 488,557                      | -                                      | -                                  | 1,334                           | 31                             | 182,700                                      |
| Cohasset, . . . . .                  | 374,780                      | 9,000                                  | 9,000                              | 1,009                           | 28                             | 109,798                                      |
| Cottage City, . . . . .              | 467,873                      | -                                      | -                                  | 450                             | 50                             | 31,680                                       |
| Deerfield River (Conway), . . . . .  | 105,920                      | -                                      | -                                  | 104                             | 116                            | 17,160                                       |
| Douglas, . . . . .                   | 94,884                       | -                                      | -                                  | 253                             | 2                              | 29,440                                       |
| Easthampton, . . . . .               | 61,000                       | -                                      | -                                  | 306                             | -                              | 60,370                                       |
| Edison (Boston), . . . . .           | 22,006,967                   | 945,390                                | 7,030,147                          | 22,098                          | 2,105                          | 2,828,562                                    |
| Edison (Brockton), . . . . .         | 1,617,830                    | 18,503                                 | 68,364                             | 2,730                           | 46                             | 459,330                                      |
| Fall River, . . . . .                | 1,940,585                    | 56,219                                 | 299,724                            | 3,077                           | 185                            | 454,000                                      |
| Fitchburg, . . . . .                 | 903,800                      | 174,767                                | -                                  | 1,712                           | 40                             | 190,500                                      |
| Foxborough, . . . . .                | 121,485                      | -                                      | -                                  | 310                             | 15                             | 47,550                                       |
| Franklin (Turner's Falls), . . . . . | 189,000                      | 600                                    | 1,500                              | 300                             | 20                             | 30,000                                       |
| Gardner, . . . . .                   | 421,401                      | -                                      | -                                  | 605                             | 156                            | 67,866                                       |
| Gloucester, . . . . .                | 1,094,900                    | 10,400                                 | 27,400                             | 2,861                           | 300                            | 794,500                                      |
| Grafton, . . . . .                   | 356,916                      | -                                      | -                                  | 968                             | 114                            | 112,888                                      |
| Great Barrington, . . . . .          | 596,033                      | -                                      | -                                  | 729                             | 202                            | 256,745                                      |
| Greene (Ashburnham), . . . . .       | 146,077                      | -                                      | -                                  | 328                             | 14                             | 43,524                                       |
| Greenfield, . . . . .                | 600,193                      | -                                      | -                                  | 878                             | 84                             | 106,100                                      |
| Haverhill, . . . . .                 | 1,082,569                    | -                                      | -                                  | 1,212                           | 5                              | 221,232                                      |
| Huntington, . . . . .                | 15,305                       | 162                                    | 162                                | 57                              | -                              | 7,571  |
| Hyde Park, . . . . .                 | 655,561                      | -                                      | -                                  | 1,228                           | 67                             | 125,517                                      |
| Lawrence, . . . . .                  | 2,523,074                    | 18,756                                 | 79,603                             | 4,649                           | 102                            | 491,850                                      |
| Lee, . . . . .                       | 369,613                      | -                                      | -                                  | 776                             | 12                             | 106,730                                      |

| COMPANY.                               | Total Length of Wire (Feet). | Length of Under-ground Conduit (Feet). | Length of Wires in Conduit (Feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere | Length of Street with Overhead Wires (Feet). |
|--|------------------------------|--|------------------------------------|---------------------------------|-------------------------------|--|
| Lenox, . . . . .                       | 53,832                       | 53,863                                 | 53,832                             | -                               | -                             | -  |
| Leominster, . . . . .                  | 440,229                      | 430                                    | 860                                | 634                             | 28                            | 125,000                                      |
| Lexington, . . . . .                   | 430,925                      | -                                      | -                                  | 1,084                           | 51                            | 175,000                                      |
| Loveland W. O. (Ashby), . . . . .      | 65,460                       | -                                      | -                                  | 165                             | 8                             | 23,760                                       |
| Lowell, . . . . .                      | 2,163,707                    | 21,050                                 | 336,901                            | 2,185                           | -                             | 504,883                                      |
| Lynn, . . . . .                        | 3,421,790                    | 63,169                                 | 219,610                            | 6,945                           | -                             | 781,000                                      |
| Malden, . . . . .                      | 4,076,660                    | 1,000                                  | 500                                | 7,976                           | 25                            | 1,049,188                                    |
| Manchester, . . . . .                  | 53,519                       | 45,762                                 | 53,519                             | 7                               | -                             | 750  |
| Marlborough, . . . . .                 | 515,020                      | -                                      | -                                  | 1,146                           | 173                           | 142,922                                      |
| Millford, . . . . .                    | 313,345                      | -                                      | -                                  | 486                             | 20                            | 70,200                                       |
| Millbury, . . . . .                    | 204,907                      | -                                      | -                                  | 334                             | 14                            | 53,669                                       |
| Mill River (Williamsburg), . . . . .   | 118,561                      | -                                      | -                                  | 250                             | 3                             | 30,000                                       |
| Montague, . . . . .                    | 35,455                       | -                                      | -                                  | 80                              | 5                             | 9,824  |
| N. R. Paper Co. (Pepperell), . . . . . | 37,540                       | -                                      | -                                  | -                               | 20                            | 18,000                                       |
| New Bedford, . . . . .                 | 1,076,771                    | 28,614                                 | 163,363                            | 1,491                           | 90                            | 197,130                                      |
| Newburyport, . . . . .                 | 240,800                      | -                                      | -                                  | 600                             | -                             | 100,000                                      |
| Newton, . . . . .                      | 1,906,990                    | 1,590                                  | 34,140                             | 5,455                           | -                             | 667,540                                      |
| Niles Estate (Boston), . . . . .       | 3,060                        | -                                      | -                                  | -                               | -                             | -  |
| North Adams, . . . . .                 | 1,152,750                    | -                                      | -                                  | 796                             | 336                           | 158,000                                      |
| Northampton, . . . . .                 | 532,530                      | -                                      | -                                  | 1,082                           | 152                           | 165,435                                      |
| Orange, . . . . .                      | 274,062                      | -                                      | -                                  | 486                             | 52                            | 92,565                                       |
| Pittsfield, . . . . .                  | 1,217,257                    | 723                                    | 3,056                              | 2,776                           | 438                           | 367,175                                      |
| Plymouth, . . . . .                    | 471,666                      | -                                      | -                                  | 1,263                           | 44                            | 156,160                                      |
| Quincy, . . . . .                      | 1,110,100                    | -                                      | -                                  | 2,473                           | 29                            | 372,768                                      |
| Randolph, . . . . .                    | 201,986                      | -                                      | -                                  | 529                             | -                             | -  |
| Rawson (Leicester), . . . . .          | 244,743                      | -                                      | -                                  | 698                             | 15                            | 71,800                                       |
| Salem, . . . . .                       | 1,099,583                    | -                                      | -                                  | 2,467                           | 144                           | 266,900                                      |
| Shelburne Falls, . . . . .             | 176,025                      | -                                      | -                                  | 280                             | 4                             | 34,500                                       |
| Southbridge, . . . . .                 | 198,080                      | -                                      | -                                  | 586                             | -                             | 91,970                                       |
| South Hadley Falls, . . . . .          | 101,216                      | -                                      | -                                  | 416                             | 23                            | 66,408                                       |
| Spencer, . . . . .                     | 129,309                      | -                                      | -                                  | 566                             | 10                            | 65,500                                       |
| Steam and Power (Boston), . . . . .    | -                            | -                                      | -                                  | -                               | -                             | -  |
| Stoughton, . . . . .                   | 304,315                      | -                                      | -                                  | 387                             | 9                             | 115,535                                      |
| Suburban (Revere), . . . . .           | 1,981,410                    | 6,670                                  | 6,691                              | 2,035                           | 316                           | 257,867                                      |
| Sunderland, . . . . .                  | 381,405                      | -                                      | -                                  | 300                             | 50                            | 42,240                                       |
| Turner, G. H. (Charlemont), . . . . .  | 19,540                       | -                                      | -                                  | 41                              | -                             | 10,560                                       |
| Union (Franklin), . . . . .            | 212,745                      | -                                      | -                                  | 489                             | 44                            | 68,850                                       |
| United (Springfield), . . . . .        | 4,131,242                    | 192,106                                | 842,652                            | 2,198                           | 210                           | 284,379                                      |
| Uxbridge and Northbridge, . . . . .    | 859,833                      | -                                      | -                                  | 1,237                           | 295                           | 161,814                                      |
| Waltham, . . . . .                     | 1,073,950                    | -                                      | -                                  | 1,790                           | 136                           | 182,884                                      |
| Ware, . . . . .                        | 228,369                      | -                                      | -                                  | 456                             | 160                           | 48,080                                       |
| Webster, . . . . .                     | 561,793                      | -                                      | -                                  | 1,403                           | 2                             | 165,816                                      |
| Westborough, . . . . .                 | 182,338                      | -                                      | -                                  | 445                             | -                             | 68,957                                       |
| Weston, . . . . .                      | 708,500                      | -                                      | -                                  | 1,128                           | 142                           | 185,500                                      |
| Weymouth, . . . . .                    | 686,185                      | -                                      | -                                  | 1,310                           | -                             | 230,050                                      |
| Williamstown, . . . . .                | 162,100                      | -                                      | -                                  | 270                             | 5                             | 48,300                                       |
| Winchendon, . . . . .                  | 266,195                      | 2,158                                  | 2,158                              | 608                             | 60                            | 81,490                                       |
| Woodville, . . . . .                   | 43,864                       | -                                      | -                                  | 163                             | -                             | 21,300                                       |
| Worcester, . . . . .                   | 4,818,033                    | 233,040                                | 2,346,062                          | 4,408                           | 695                           | 230,712                                      |

<sup>1</sup> Unknown.

The following table shows the number of motors supplied on arc, lighting and power circuits, not including those for street railways, and the number of single and double arc lamps, June 30, 1906:—

| COMPANY.                                  | Motors on Lighting Cir-<br>cuits. | Motors on<br>Power Cir-<br>cuits. | Horse-power<br>on Motors. | Number of<br>Single Arc<br>Lamps. | Number of<br>Double Arc<br>Lamps. | Number of<br>Enclosed Arc<br>Lamps. |
|---|-----------------------------------|-----------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| Abington and Rockland, . . . . .          | 26                                | -                                 | 186½                      | -                                 | -                                 | 62                                  |
| Adams, . . . . .                          | 5                                 | -                                 | 25½                       | -                                 | -                                 | 145                                 |
| Adams, U. S. (Townsend), . . . . .        | 1                                 | -                                 | 3                         | -                                 | -                                 | 13                                  |
| American Woolen (Maynard), . . . . .      | -                                 | 3                                 | 3                         | -                                 | -                                 | 67                                  |
| Amesbury, . . . . .                       | -                                 | 56                                | 388½                      | -                                 | -                                 | 56                                  |
| Amherst, . . . . .                        | 7                                 | -                                 | 19½                       | -                                 | -                                 | 77                                  |
| Athol, . . . . .                          | -                                 | 14                                | 77½                       | -                                 | -                                 | 217                                 |
| Attleborough, . . . . .                   | 164                               | -                                 | 947                       | -                                 | -                                 | 18                                  |
| Ayer, . . . . .                           | -                                 | -                                 | -                         | -                                 | -                                 | -                                   |
| Ballou, G. M. (Shirley), . . . . .        | -                                 | -                                 | -                         | -                                 | -                                 | -                                   |
| Beverly, . . . . .                        | -                                 | 11                                | 61½                       | -                                 | -                                 | 419                                 |
| Blackstone, . . . . .                     | -                                 | -                                 | -                         | -                                 | -                                 | 39                                  |
| Block Plant (Boston), . . . . .           | 27                                | -                                 | 163                       | -                                 | -                                 | 37                                  |
| Boston (Cons. Gas), . . . . .             | 15                                | 85                                | 458½                      | -                                 | -                                 | 627                                 |
| Bridgewater, . . . . .                    | -                                 | -                                 | -                         | 12                                | 22                                | -                                   |
| Cambridge, . . . . .                      | 181                               | 210                               | 2,327                     | -                                 | -                                 | 726                                 |
| Cape (Provincetown), . . . . .            | -                                 | -                                 | -                         | -                                 | -                                 | -                                   |
| Central Massachusetts (Palmer), . . . . . | -                                 | -                                 | -                         | -                                 | 56                                | -                                   |
| Charlestown, . . . . .                    | 67                                | -                                 | 297                       | -                                 | -                                 | 291                                 |
| Chelsea, . . . . .                        | 23                                | 25                                | 611½                      | -                                 | -                                 | 324                                 |
| Chester, . . . . .                        | 7                                 | -                                 | 4                         | -                                 | -                                 | -                                   |
| Citizens' (Nantucket), . . . . .          | 1                                 | -                                 | 1                         | -                                 | -                                 | 31                                  |
| Clinton, . . . . .                        | -                                 | -                                 | -                         | -                                 | -                                 | 104                                 |
| Cohasset, . . . . .                       | -                                 | -                                 | -                         | -                                 | -                                 | 8                                   |
| Cottage City, . . . . .                   | -                                 | -                                 | -                         | -                                 | -                                 | 66                                  |
| Deerfield River (Conway), . . . . .       | -                                 | -                                 | -                         | -                                 | -                                 | 1                                   |
| Douglas, . . . . .                        | -                                 | -                                 | -                         | -                                 | -                                 | -                                   |
| Easthampton, . . . . .                    | -                                 | -                                 | -                         | -                                 | -                                 | 59                                  |
| Edison (Boston), . . . . .                | 8,319                             | -                                 | 30,431½                   | 201                               | -                                 | 10,043                              |
| Edison (Brockton), . . . . .              | 179                               | -                                 | 903                       | -                                 | -                                 | 1,211                               |
| Fall River, . . . . .                     | 487                               | -                                 | 852                       | 52                                | 830                               | 603                                 |
| Fitchburg, . . . . .                      | 12                                | 119                               | 1,446½                    | -                                 | -                                 | 431                                 |
| Foxborough, . . . . .                     | -                                 | -                                 | -                         | -                                 | -                                 | 6                                   |
| Franklin (Turners Falls), . . . . .       | 9                                 | -                                 | 107                       | -                                 | -                                 | 30                                  |
| Gardner, . . . . .                        | -                                 | 47                                | 179                       | -                                 | -                                 | 52                                  |
| Gloucester, . . . . .                     | 23                                | 56                                | 415                       | -                                 | -                                 | 224                                 |
| Grafton, . . . . .                        | -                                 | -                                 | -                         | -                                 | -                                 | -                                   |
| Great Barrington, . . . . .               | 11                                | 17                                | 222½                      | -                                 | -                                 | 18                                  |
| Greene (Ashburnham), . . . . .            | 1                                 | -                                 | 3                         | -                                 | -                                 | -                                   |
| Greenfield, . . . . .                     | 63                                | -                                 | 405½                      | 35                                | 24                                | 15                                  |
| Haverhill, . . . . .                      | 24                                | 196                               | 1,738½                    | -                                 | 204                               | 434                                 |
| Huntington, . . . . .                     | -                                 | -                                 | -                         | -                                 | -                                 | 3                                   |
| Hyde Park, . . . . .                      | -                                 | 6                                 | 47½                       | 22                                | 156                               | 61                                  |
| Lawrence, . . . . .                       | 621                               | -                                 | 1,419½                    | 139                               | 295                               | 469                                 |
| Lee, . . . . .                            | 2                                 | -                                 | 3                         | -                                 | -                                 | 2                                   |
| Lenox, . . . . .                          | -                                 | -                                 | -                         | -                                 | -                                 | -                                   |
| Leominster, . . . . .                     | 47                                | 37                                | 471                       | -                                 | -                                 | 182                                 |
| Lexington, . . . . .                      | -                                 | -                                 | -                         | -                                 | -                                 | 39                                  |

| COMPANY.                               | Motors on<br>Lighting Cir-<br>cuits. | Motors on<br>Power Cir-<br>cuits. | Horse-power<br>on Motors. | Number of<br>Single Arc<br>Lamps. | Number of<br>Double Arc<br>Lamps. | Number of<br>Enclosed Arc<br>Lamps. |
|--|--------------------------------------|-----------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| Loveland, W. O. (Ashby), . . . . .     | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| Lowell, . . . . .                      | 15                                   | 442                               | 3,823                     | -                                 | -                                 | 1,339                               |
| Lynn, . . . . .                        | 188                                  | 154                               | 2,266½                    | -                                 | 115                               | 1,140                               |
| Malden, . . . . .                      | 58                                   | 114                               | 738½                      | -                                 | -                                 | 643                                 |
| Manchester, . . . . .                  | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| Marlborough, . . . . .                 | -                                    | -                                 | -                         | -                                 | 54                                | 40                                  |
| Millford, . . . . .                    | 11                                   | -                                 | 21                        | -                                 | -                                 | 85                                  |
| Millbury, . . . . .                    | 1                                    | -                                 | ½                         | -                                 | -                                 | 36                                  |
| Mill River (Williamsburg), . . . . .   | -                                    | -                                 | -                         | -                                 | -                                 | 1                                   |
| Montague, . . . . .                    | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| N. R. Paper Co. (Pepperell), . . . . . | -                                    | -                                 | -                         | -                                 | -                                 | 1                                   |
| New Bedford, . . . . .                 | 246                                  | 60                                | 589½                      | -                                 | -                                 | 584                                 |
| Newburyport, . . . . .                 | 10                                   | -                                 | 64                        | -                                 | -                                 | 186                                 |
| Newton, . . . . .                      | 70                                   | -                                 | 158½                      | -                                 | -                                 | 252                                 |
| Niles Estate (Boston), . . . . .       | 20                                   | -                                 | 58                        | 6                                 | -                                 | 5                                   |
| North Adams, . . . . .                 | 71                                   | 25                                | 566½                      | -                                 | -                                 | 591                                 |
| Northampton, . . . . .                 | 86                                   | 108                               | 300½                      | -                                 | -                                 | 274                                 |
| Orange, . . . . .                      | -                                    | -                                 | -                         | 30                                | 15                                | 11                                  |
| Pittsfield, . . . . .                  | 18                                   | 96                                | 637½                      | -                                 | -                                 | 337                                 |
| Plymouth, . . . . .                    | 3                                    | 19                                | 400                       | -                                 | -                                 | 32                                  |
| Quincy, . . . . .                      | 26                                   | -                                 | 488                       | -                                 | -                                 | 180                                 |
| Randolph, . . . . .                    | 4                                    | 3                                 | 70                        | -                                 | -                                 | 22                                  |
| Rawson (Leicester), . . . . .          | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| Salem, . . . . .                       | 61                                   | 114                               | 849½                      | -                                 | -                                 | 703                                 |
| Shelburne Falls, . . . . .             | -                                    | -                                 | -                         | -                                 | -                                 | 4                                   |
| Southbridge, . . . . .                 | -                                    | -                                 | -                         | -                                 | -                                 | 93                                  |
| South Hadley Falls, . . . . .          | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| Spencer, . . . . .                     | -                                    | -                                 | -                         | -                                 | -                                 | 57                                  |
| Steam and Power (Boston), . . . . .    | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| Stoughton, . . . . .                   | 17                                   | -                                 | 165½                      | -                                 | -                                 | 79                                  |
| Suburban (Revere), . . . . .           | 37                                   | 26                                | 790½                      | -                                 | -                                 | 589                                 |
| Sunderland, . . . . .                  | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| Turner, G. H. (Charlemont), . . . . .  | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| Union (Franklin), . . . . .            | -                                    | -                                 | -                         | 41                                | 5                                 | 6                                   |
| United (Springfield), . . . . .        | 16                                   | 335                               | 3,416½                    | -                                 | -                                 | 1,886                               |
| Uxbridge and Northbridge, . . . . .    | 10                                   | -                                 | 68½                       | -                                 | -                                 | 19                                  |
| Waltham, . . . . .                     | -                                    | 108                               | 390                       | -                                 | 151                               | 119                                 |
| Ware, . . . . .                        | -                                    | -                                 | -                         | -                                 | -                                 | 96                                  |
| Webster, . . . . .                     | 8                                    | 7                                 | 106½                      | -                                 | -                                 | 122                                 |
| Westborough, . . . . .                 | 2                                    | -                                 | 12½                       | -                                 | -                                 | 38                                  |
| Weston, . . . . .                      | 6                                    | -                                 | 14½                       | -                                 | -                                 | 3                                   |
| Weymouth, . . . . .                    | 5                                    | -                                 | 100                       | -                                 | -                                 | 33                                  |
| Williamstown, . . . . .                | 8                                    | -                                 | 25                        | -                                 | -                                 | 36                                  |
| Winchendon, . . . . .                  | 3                                    | -                                 | 9                         | -                                 | -                                 | 62                                  |
| Woodville, . . . . .                   | -                                    | -                                 | -                         | -                                 | -                                 | -                                   |
| Worcester, . . . . .                   | -                                    | 264                               | 1,159                     | 28                                | 629                               | 600                                 |

The following table shows the quantities of coal and other materials used by the several companies during the year of the returns :—



| COMPANY.                             | Coal used<br>(Tons).              | Screen-<br>ings<br>(Tons). | Wood<br>(Cords).              | Coke<br>(Tons).     | Number of<br>Carbons<br>used. |
|--------------------------------------|-----------------------------------|----------------------------|-------------------------------|---------------------|-------------------------------|
| Abington and Rockland, . . . . .     | 925                               | 37                         | -                             | -                   | 1,468                         |
| Adams, . . . . .                     | - <sup>1</sup>                    | -                          | -                             | -                   | 4,000                         |
| Adams, U. S. (Townsend), . . . . .   | -                                 | -                          | 76 $\frac{3}{4}$ <sup>2</sup> | -                   | -                             |
| American Woolen (Maynard), . . . . . | - <sup>3</sup>                    | -                          | -                             | -                   | 600                           |
| Amesbury, . . . . .                  | 1,201                             | 756                        | -                             | -                   | 1,903                         |
| Amherst, . . . . .                   | 1,220                             | -                          | -                             | -                   | 1,200                         |
| Athol, . . . . .                     | 1,142 <sup>4</sup>                | 29 $\frac{1}{2}$           | -                             | -                   | 1,700                         |
| Attleborough, . . . . .              | 2,752                             | -                          | -                             | -                   | 4,288                         |
| Ayer, . . . . .                      | 685 $\frac{1}{2}$                 | -                          | -                             | -                   | 700                           |
| Ballou, G. M. (Shirley), . . . . .   | 130                               | -                          | -                             | -                   | -                             |
| Beverly, . . . . .                   | 1,428                             | -                          | -                             | 913                 | 15,000                        |
| Blackstone, . . . . .                | - <sup>1</sup>                    | -                          | -                             | -                   | 2,000                         |
| Block Plant (Boston), . . . . .      | 1,718 $\frac{1}{2}$               | 1,254 $\frac{1}{2}$        | -                             | -                   | 1,450                         |
| Boston (Cons. Gas), . . . . .        | 2,045                             | -                          | -                             | 6,338 $\frac{1}{2}$ | 29,533                        |
| Bridgewater, . . . . .               | 339 $\frac{1}{2}$                 | -                          | -                             | -                   | 4,815                         |
| Cambridge, . . . . .                 | 7,925                             | -                          | -                             | -                   | 29,031                        |
| Cape (Provincetown), . . . . .       | - <sup>6</sup>                    | -                          | -                             | -                   | -                             |
| Central Mass. (Palmer), . . . . .    | 1,803                             | -                          | -                             | -                   | 12,428                        |
| Charlestown, . . . . .               | - <sup>1</sup>                    | -                          | -                             | -                   | 180                           |
| Chelsea, . . . . .                   | 154 $\frac{1}{2}$                 | -                          | -                             | 60                  | 12,350                        |
| Chester, . . . . .                   | - <sup>6</sup>                    | -                          | -                             | -                   | -                             |
| Citizens' (Nantucket), . . . . .     | 497                               | -                          | -                             | -                   | - <sup>7</sup>                |
| Clinton, . . . . .                   | 798                               | -                          | -                             | 211                 | 3,869                         |
| Cohasset, . . . . .                  | 488                               | 7                          | -                             | -                   | 182                           |
| Cottage City, . . . . .              | 228                               | -                          | -                             | -                   | 2,000                         |
| Deerfield River (Conway), . . . . .  | - <sup>1</sup>                    | -                          | -                             | -                   | 25                            |
| Douglas, . . . . .                   | - <sup>1</sup>                    | -                          | -                             | -                   | -                             |
| Easthampton, . . . . .               | 69 $\frac{1}{2}$                  | -                          | -                             | 154                 | 1,300                         |
| Edison (Boston), . . . . .           | 87,882 $\frac{1}{2}$              | -                          | -                             | -                   | 352,232                       |
| Edison (Brockton), . . . . .         | 6,335 <sup>7</sup>                | -                          | -                             | -                   | 33,466                        |
| Fall River, . . . . .                | 6,544                             | -                          | -                             | -                   | 643,505                       |
| Fitchburg, . . . . .                 | 2,189                             | -                          | -                             | 1,931               | 17,359                        |
| Foxborough, . . . . .                | 370                               | -                          | -                             | -                   | 350                           |
| Franklin, . . . . .                  | - <sup>8</sup>                    | -                          | -                             | -                   | 1,500                         |
| Gardner, . . . . .                   | 948 <sup>9</sup>                  | -                          | -                             | -                   | 1,626                         |
| Gloucester, . . . . .                | 2,396                             | 391                        | -                             | -                   | 7,790                         |
| Grafton, . . . . .                   | - <sup>1</sup>                    | -                          | -                             | -                   | -                             |
| Great Barrington, . . . . .          | 22 <sup>10</sup>                  | -                          | $\frac{1}{2}$                 | -                   | 150                           |
| Greene (Ashburnham), . . . . .       | 145 <sup>10</sup>                 | 1 $\frac{1}{2}$            | 24 $\frac{1}{2}$              | -                   | -                             |
| Greenfield, . . . . .                | 1,217 <sup>10</sup>               | -                          | -                             | -                   | 22,000                        |
| Haverhill, . . . . .                 | 6,260 $\frac{1}{2}$               | 256                        | -                             | 95                  | 131,650                       |
| Huntington, . . . . .                | - <sup>11</sup>                   | -                          | -                             | -                   | 75                            |
| Hyde Park, . . . . .                 | 9,099                             | -                          | -                             | -                   | 75,305                        |
| Lawrence, . . . . .                  | 1,744 $\frac{1}{2}$ <sup>10</sup> | -                          | -                             | 664                 | 248,214                       |
| Lee, . . . . .                       | 70 $\frac{1}{2}$ <sup>11</sup>    | -                          | -                             | -                   | 23                            |
| Lenox, . . . . .                     | - <sup>1</sup>                    | -                          | -                             | -                   | -                             |
| Leominster, . . . . .                | 2,417                             | -                          | -                             | -                   | 13,467                        |
| Lexington, . . . . .                 | 460                               | 351                        | -                             | -                   | 800                           |
| Loveland, W. O. (Ashby), . . . . .   | - <sup>10</sup>                   | -                          | 55                            | -                   | -                             |
| Lowell, . . . . .                    | 8,327 $\frac{1}{2}$               | -                          | -                             | -                   | 57,465                        |
| Lynn, . . . . .                      | 8,367 <sup>12</sup>               | -                          | -                             | 1,586               | 131,600                       |

<sup>1</sup> Current bought and delivered at the lines of company

<sup>2</sup> Also 136 $\frac{1}{4}$  cords sawdust and shavings.

<sup>3</sup> Power purchased.

<sup>4</sup> Also waste wood, sawdust and shavings, valued at \$497.04.

<sup>5</sup> 25,421 gallons fuel oil.

<sup>6</sup> 871 $\frac{1}{2}$  gallons gasoline.

<sup>7</sup> No record.

<sup>8</sup> Water power only.

<sup>9</sup> Also 26,988 gallons fuel oil.

<sup>10</sup> Also water power.

<sup>11</sup> Water power leased.

<sup>12</sup> Also 8,270 barrels tar.

| COMPANY.                               | Coal used<br>(Tons).           | Screen-<br>ings<br>(Tons). | Wood<br>(Cords). | Coke<br>(Tons).     | Number of<br>Carbons<br>used. |
|--|--------------------------------|----------------------------|------------------|---------------------|-------------------------------|
| Malden, . . . . .                      | 5,024                          | -                          | -                | -                   | 25,518                        |
| Manchester, . . . . .                  | - <sup>1</sup>                 | -                          | -                | -                   | -                             |
| Marlborough, . . . . .                 | 1,129                          | 865                        | -                | -                   | 26,995                        |
| Medfield, . . . . .                    | 621 $\frac{1}{2}$ <sup>2</sup> | -                          | -                | -                   | -                             |
| Medway, . . . . .                      | - <sup>1,3</sup>               | -                          | -                | -                   | -                             |
| Milford, . . . . .                     | - <sup>3</sup>                 | -                          | -                | -                   | 2,533                         |
| Milbury, . . . . .                     | - <sup>1</sup>                 | -                          | -                | -                   | 845                           |
| Mill River (Williamsburg), . . . . .   | 329                            | -                          | -                | -                   | -                             |
| Montague, . . . . .                    | - <sup>4</sup>                 | -                          | -                | -                   | -                             |
| N. R. Paper Co. (Pepperell), . . . . . | - <sup>5</sup>                 | -                          | -                | -                   | -                             |
| New Bedford, . . . . .                 | 3,290 $\frac{1}{2}$            | 170 $\frac{1}{2}$          | -                | 411                 | 11,758                        |
| Newburyport, . . . . .                 | 990 $\frac{1}{2}$              | -                          | -                | 22,484 <sup>6</sup> | 4,000                         |
| Newton, . . . . .                      | 2,491                          | -                          | -                | -                   | 50,700                        |
| Niles Estate (Boston), . . . . .       | 635                            | -                          | -                | -                   | -                             |
| North Adams, . . . . .                 | 3,219 <sup>7</sup>             | -                          | -                | 3,246 $\frac{1}{2}$ | 21,000                        |
| Northampton, . . . . .                 | 2,990                          | -                          | -                | -                   | 7,057                         |
| Orange, . . . . .                      | -                              | -                          | 13 <sup>8</sup>  | -                   | 7,951                         |
| Pittsfield, . . . . .                  | 10,022                         | -                          | -                | -                   | 10,500                        |
| Plymouth, . . . . .                    | 1,665                          | -                          | -                | -                   | 1,300                         |
| Quincy, . . . . .                      | 1,757                          | 786                        | -                | -                   | 5,402                         |
| Randolph, . . . . .                    | 1,131                          | 63                         | -                | -                   | 480                           |
| Rawson (Leicester), . . . . .          | - <sup>3</sup>                 | -                          | -                | -                   | -                             |
| Salem, . . . . .                       | 4,334                          | -                          | -                | -                   | 28,600                        |
| Shelburne Falls, . . . . .             | - <sup>9</sup>                 | -                          | -                | -                   | 315                           |
| Southbridge, . . . . .                 | 668 $\frac{1}{2}$              | -                          | -                | -                   | 2,630                         |
| South Hadley Falls, . . . . .          | - <sup>10</sup>                | -                          | -                | -                   | -                             |
| Spencer, . . . . .                     | 331                            | -                          | -                | -                   | 1,272                         |
| Stoughton, . . . . .                   | 1,267 $\frac{1}{2}$            | 44 $\frac{1}{2}$           | 2                | -                   | 1,300                         |
| Suburban (Revere), . . . . .           | 2,437 $\frac{1}{2}$            | 461                        | -                | -                   | 27,162                        |
| Sunderland, . . . . .                  | 85                             | -                          | -                | -                   | -                             |
| Turner, G. H. (Charlemont), . . . . .  | - <sup>11</sup>                | -                          | -                | -                   | -                             |
| Union (Franklin), . . . . .            | 1,124                          | -                          | -                | -                   | 11,374                        |
| United (Springfield), . . . . .        | 5,979 <sup>9</sup>             | -                          | -                | -                   | 92,024                        |
| Uxbridge and Northbridge, . . . . .    | 3,281 $\frac{1}{2}$            | -                          | -                | -                   | 478                           |
| Waltham, . . . . .                     | 4,318                          | -                          | -                | 449                 | 69,147                        |
| Ware, . . . . .                        | 604                            | -                          | -                | -                   | 2,350                         |
| Webster, . . . . .                     | 1,172                          | 72                         | -                | -                   | 13,180                        |
| Westborough, . . . . .                 | 493                            | -                          | -                | -                   | 673                           |
| Weston, . . . . .                      | - <sup>12</sup>                | -                          | -                | -                   | 40                            |
| Weymouth, . . . . .                    | 1,187 <sup>9</sup>             | 606                        | -                | -                   | 1,000                         |
| Williamstown, . . . . .                | - <sup>1</sup>                 | -                          | -                | -                   | 1,000                         |
| Winchendon, . . . . .                  | - <sup>11</sup>                | -                          | -                | -                   | 948                           |
| Woodville, . . . . .                   | - <sup>12</sup>                | -                          | -                | -                   | -                             |
| Worcester, . . . . .                   | 7,088                          | -                          | -                | -                   | 464,502                       |

<sup>1</sup> Current bought and delivered at the lines of company.

<sup>2</sup> For six months only.

<sup>3</sup> Electric power purchased.

<sup>4</sup> Water power only.

<sup>5</sup> Current supplied from mills of company.

<sup>6</sup> Bushels.

<sup>7</sup> Also 1,990 barrels tar.

<sup>8</sup> Also water power.

<sup>9</sup> 1,370 gallons gasoline.

<sup>10</sup> Steam and water power purchased.

<sup>11</sup> Water power leased.

<sup>12</sup> Power purchased.

The following table shows the total kilowatt hours generated, the kilowatt hours generated for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1906 :—

| COMPANIES.                                | Total<br>K. W. Hours<br>generated. | Generated for<br>Street Lights. | K. W. Hours<br>sold to<br>Commercial<br>Customers. |
|---|------------------------------------|---------------------------------|--|
| Abington and Rockland, . . . . .          | 357,257                            | 105,792                         | 173,891  |
| Adams, . . . . .                          | - 1                                | -                               | -  |
| Adams, U. S., . . . . .                   | -                                  | -                               | 186,425  |
| American Woolen (Maynard), . . . . .      | -                                  | -                               | 47,169   |
| Amesbury, . . . . .                       | -                                  | -                               | 284,045  |
| Amherst, . . . . .                        | 231,957                            | 45,012                          | 97,148   |
| Athol, . . . . .                          | -                                  | -                               | -  |
| Attleborough, . . . . .                   | 825,345 <sup>1</sup>               | 65,670 <sup>2</sup>             | 606,902 <sup>2</sup>                               |
| Ayer, . . . . .                           | -                                  | -                               | 24,397   |
| Ballou, G. M. (Shirley), . . . . .        | 41,000                             | 11,800                          | 9,700  |
| Beverly, . . . . .                        | 1,040,382                          | 433,787                         | 389,214  |
| Blackstone, . . . . .                     | 38,468                             | -                               | -  |
| Block Plant (Boston), . . . . .           | 554,884                            | -                               | 504,440  |
| Boston (Cons. Gas), . . . . .             | 2,514,381                          | 1,069,160                       | 1,057,869  |
| Bridgewater, . . . . .                    | 62,951                             | 25,600                          | 12,262   |
| Cambridge, . . . . .                      | 5,560,328                          | 1,584,611                       | 2,832,870  |
| Cape (Provincetown), . . . . .            | 87,597                             | 26,500                          | 54,352   |
| Central Massachusetts (Palmer), . . . . . | -                                  | -                               | -  |
| Charlestown, . . . . .                    | 915,259                            | 486,723                         | 274,240  |
| Chelsea, . . . . .                        | 1,560,300                          | 179,734                         | 1,106,905  |
| Chester, . . . . .                        | 28,392                             | 2,297                           | 23,953   |
| Citizens' (Nantucket), . . . . .          | - 1                                | -                               | -  |
| Clinton, . . . . .                        | 293,301                            | 215,715                         | 65,895   |
| Cohasset, . . . . .                       | 155,608                            | 58,950                          | 46,336   |
| Cottage City, . . . . .                   | -                                  | -                               | 4,053  |
| Deerfield River (Conway), . . . . .       | - 1                                | -                               | -  |
| Douglas, . . . . .                        | 25,157                             | 13,497                          | 7,991  |
| Easthampton, . . . . .                    | 38,200                             | 37,593                          | -  |
| Edison (Boston), . . . . .                | 74,582,311                         | 8,734,848                       | 39,277,784   |
| Edison (Brockton), . . . . .              | 2,510,517                          | 790,324                         | 1,108,067  |
| Fall River, . . . . .                     | 3,667,695                          | 1,635,248                       | 1,430,757  |
| Fitchburg, . . . . .                      | 2,835,687                          | 631,200                         | 1,476,526  |
| Foxborough, . . . . .                     | - 1                                | -                               | -  |
| Franklin (Turners Falls), . . . . .       | -                                  | -                               | 46,729   |
| Gardner, . . . . .                        | 377,013                            | 36,558                          | 173,945  |
| Gloucester, . . . . .                     | 899,067                            | 252,000                         | 352,829  |
| Grafton, . . . . .                        | 77,667                             | 36,584                          | 21,366   |
| Great Barrington, . . . . .               | 355,616                            | 90,750                          | 193,458  |
| Greene (Ashburnham), . . . . .            | - 1                                | -                               | -  |
| Greenfield, . . . . .                     | 1,877,916                          | 67,655                          | 1,423,541  |
| Haverhill, . . . . .                      | 3,036,081                          | 419,298                         | 1,879,104  |
| Huntington, . . . . .                     | - 1                                | -                               | -  |
| Hyde Park, . . . . .                      | 4,101,697                          | 75,091                          | 3,795,897  |
| Lawrence, . . . . .                       | 3,153,643                          | 1,019,259                       | 1,500,000  |
| Lenox, . . . . .                          | -                                  | -                               | 1,443,980  |
| Leominster, . . . . .                     | 656,880                            | 113,449                         | 425,461  |
| Lexington, . . . . .                      | 189,020                            | 74,000                          | 84,407   |
| Loveland, W. O. (Ashby), . . . . .        | - 1                                | -                               | -  |

<sup>1</sup> No record.

<sup>2</sup> For six months only.

| COMPANIES.                             | Total<br>K. W. Hours<br>generated. | Generated for<br>Street Lights. | K. W. Hours<br>sold to<br>Commercial<br>Customers. |
|--|------------------------------------|---------------------------------|--|
| Lowell, . . . . .                      | 6,037,957                          | 1,057,000                       | 4,269,637  |
| Lynn, . . . . .                        | 6,052,518                          | 1,326,323                       | 3,764,939  |
| Malden, . . . . .                      | 3,616,782                          | 1,278,840                       | 1,396,535  |
| Manchester, . . . . .                  | 110,400                            | -                               | 63,192   |
| Marlborough, . . . . .                 | 210,348                            | 66,422                          | 92,257   |
| Millford, . . . . .                    | 227,356                            | 92,987                          | 94,769   |
| Millbury, . . . . .                    | 100,790                            | 37,097                          | 33,577   |
| Mill River (Williamsburg), . . . . .   | 9,499 <sup>1</sup>                 | 4,081 <sup>1</sup>              | 3,238 <sup>1</sup>                                 |
| Montague, . . . . .                    | - <sup>2</sup>                     | -                               | 4,237  |
| N. R. Paper Co. (Pepperell), . . . . . | -                                  | 11,910                          | 13,724   |
| New Bedford, . . . . .                 | 1,490,222                          | 401,841                         | 812,212  |
| Newburyport, . . . . .                 | 348,298                            | 111,298                         | 191,835  |
| Newton, . . . . .                      | 1,833,729                          | 724,487                         | 456,803  |
| Niles Estate (Boston), . . . . .       | - <sup>2</sup>                     | -                               | -  |
| North Adams, . . . . .                 | - <sup>2</sup>                     | -                               | -  |
| Northampton, . . . . .                 | -                                  | 156,800                         | -  |
| Orange, . . . . .                      | 149,760                            | 29,492                          | 92,142   |
| Pittsfield, . . . . .                  | 3,969,899                          | 328,149                         | 3,327,015  |
| Plymouth, . . . . .                    | 484,119                            | 67,456                          | 380,204  |
| Quincy, . . . . .                      | 1,174,395                          | 343,184                         | 386,997  |
| Randolph, . . . . .                    | -                                  | 39,825                          | 87,785   |
| Rawson (Leicester), . . . . .          | 62,176                             | 29,531                          | 22,645   |
| Salem, . . . . .                       | 2,920,399                          | 701,916                         | 1,374,116  |
| Shelburne Falls, . . . . .             | - <sup>2</sup>                     | -                               | -  |
| Southbridge, . . . . .                 | 129,116                            | -                               | 50,000   |
| South Hadley Falls, . . . . .          | 105,816                            | 88,452                          | 17,364   |
| Spencer, . . . . .                     | 58,550                             | 51,749                          | 4,973  |
| Stoughton, . . . . .                   | 294,880                            | 39,205                          | 181,793  |
| Suburban (Revere), . . . . .           | 1,570,211                          | 538,163                         | 642,001  |
| Sunderland, . . . . .                  | - <sup>2</sup>                     | -                               | -  |
| Turner, G. H. (Charlemont), . . . . .  | - <sup>2</sup>                     | -                               | -  |
| Union (Franklin), . . . . .            | - <sup>2</sup>                     | -                               | -  |
| United (Springfield), . . . . .        | 12,819,622                         | 1,632,000                       | 6,575,020  |
| Uxbridge and Northbridge, . . . . .    | 736,651                            | 100,131                         | 491,311  |
| Waltham, . . . . .                     | 2,282,336                          | 153,785                         | 1,773,930  |
| Ware, . . . . .                        | 192,400                            | 87,661                          | 55,962   |
| Webster, . . . . .                     | 530,044                            | -                               | -  |
| Westborough, . . . . .                 | 124,865                            | 28,998                          | 58,862   |
| Weston, . . . . .                      | 198,653                            | 87,850                          | 88,305   |
| Weymouth, . . . . .                    | 643,011                            | 83,284                          | 451,016  |
| Williamstown, . . . . .                | - <sup>2</sup>                     | -                               | -  |
| Winchendon, . . . . .                  | 130,141                            | 32,187                          | 60,759   |
| Woodville, . . . . .                   | - <sup>2</sup>                     | -                               | -  |
| Worcester, . . . . .                   | 4,438,150                          | 1,461,282                       | 2,067,560  |

<sup>1</sup> For four months only.<sup>2</sup> No record.

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind on June 30 last:—

| COMPANY.                             | Number of Commercial Arc Lights. | RATING.  |                       | Number of Commercial Arc Lights. | Number of Commercial Incandescent Lights. | Nominal Candle-power. | Number of Customers using Commercial Incandescent Lights. | Number of Commercial Incandescent Lights on Arc Circuits. | Nominal Candle-power. | Number of Customers using only Commercial Incandescent Lights on Arc Circuits. | Number of Customers using both Arc and Incandescent Lights. | Number of Customers using only Power. |
|--------------------------------------|----------------------------------|----------|-----------------------|----------------------------------|---|-----------------------|---|---|-----------------------|--|---|---------------------------------------|
|                                      |                                  | Average. | Nominal Candle-power. |                                  |   |                       |   |   |                       |  |   |                                       |
| Abington and Rockland, . . . . .     | 10                               | 4        | 2,000                 | 3                                | 9,660                                     | 16                    | 500   | -   | 16                    | 500  | 3   | 1                                     |
| Adams, . . . . .                     | 68                               | 4        | 1,200                 | 30                               | 5,100                                     | 16                    | 232   | -   | 16                    | 232  | 22  | 3                                     |
| Adams, U. S. (Townsend), . . . . .   | 4                                | 4        | 1,200                 | -                                | 1,219                                     | 16                    | 72  | -   | 16                    | 72   | 1   | 1                                     |
| American Woolen (Maynard), . . . . . | -                                | -        | -                     | -                                | 3,710                                     | 16                    | 196   | -   | 16                    | 196  | 1   | 1                                     |
| Amesbury, . . . . .                  | 27                               | 6        | 2,000                 | 10                               | 3,106                                     | 16                    | 189   | 12  | 25                    | 211  | 10  | 33                                    |
| Amherst, . . . . .                   | 24                               | -        | 1,200                 | 10                               | 6,700                                     | 16                    | 235   | -   | 16                    | 235  | 10  | 8                                     |
| Athol, . . . . .                     | 16                               | -        | 1,200                 | 3                                | 2,141                                     | 16                    | 108   | 1   | 32                    | 140  | 3   | 8                                     |
| Attleborough, . . . . .              | 47                               | -        | 1,200                 | 33                               | 12,000                                    | 16                    | 421   | 1   | 32                    | 422  | 33  | 9                                     |
| Ayer, . . . . .                      | 61                               | -        | 800                   | 3                                | 3,952                                     | 16                    | 162   | -   | 16                    | 162  | 3   | 1                                     |
| Ballou, G. M. (Shirley), . . . . .   | 14                               | -        | 1,200                 | -                                | 1,700                                     | 16                    | 33  | -   | 16                    | 33   | 1   | 1                                     |
| Beverly, . . . . .                   | 54                               | 4        | -                     | 23                               | 19,114                                    | 16                    | 521   | -   | 16                    | 521  | 16  | 11                                    |
| Blackstone, . . . . .                | 1                                | -        | 2,000                 | 1                                | 1,650                                     | 16                    | 77  | -   | 16                    | 77   | 1   | 1                                     |
| Block Plant (Boston), . . . . .      | 37                               | 5        | 1,200                 | 12                               | 3,525                                     | 16                    | 106   | -   | 16                    | 106  | 12  | 1                                     |
| Boston (Cons. Gas), . . . . .        | 27                               | -        | -                     | 9                                | 80,285                                    | 16                    | 2,346   | -   | 16                    | 2,346  | 7   | 9                                     |
| Bridgewater, . . . . .               | -                                | -        | -                     | -                                | 1,260                                     | 16                    | 89  | -   | 16                    | 89   | 1   | 1                                     |
| Cambridge, . . . . .                 | 19                               | 4        | -                     | 6                                | 65,817                                    | 16                    | 2,125   | 3   | 40                    | 2,165  | 3   | 54                                    |
|                                      | 65                               | 6        | 1,200                 | -                                | 391                                       | 200                   | 59  | -   | 200                   | 59   | 2   | -                                     |
|                                      | 5                                | 1        | -                     | -                                | 128                                       | 2                     | 160   | -   | 2                     | 160  | 10  | -                                     |
| Cape (Provincetown), . . . . .       | -                                | -        | -                     | -                                | 1,572                                     | 16                    | 113   | -   | 16                    | 113  | -   | -                                     |
|                                      | -                                | -        | -                     | -                                | 9   | 32                    | -   | -   | 32                    | -  | -   | -                                     |
|                                      | -                                | -        | -                     | -                                | 3   | 50                    | -   | -   | 50                    | -  | -   | -                                     |

|                                     |    |       |       |       |         |        |     |       |   |   |   |
|-------------------------------------|----|-------|-------|-------|---------|--------|-----|-------|---|---|---|
| Central Massachusetts (Palmer),     | -  | -     | -     | -     | -       | 508    | -   | -     | - | - | 1 |
|                                     |    |       |       |       |         |        |     |       |   |   |   |
| Charlestown, . . . . .              | {  | 7     | 2,000 | 9     | 17,175  | 149    | 6   | 17    |   |   |   |
|                                     | {  | -     | -     | 26    | 10      | 701    | 12  | 28    |   |   |   |
| Chelsea, . . . . .                  | {  | -     | 1,200 | 3     | 10      |        |     |       |   |   |   |
|                                     | {  | -     | 2,000 | -     | 16      |        |     |       |   |   |   |
| Chester, . . . . .                  | -  | -     | -     | -     | 616     | 38     | -   | -     |   |   |   |
|                                     |    |       |       |       | 14      |        |     |       |   |   |   |
| Citizens' (Nantucket), . . . . .    | 3  | 6.8   | 1,200 | 3     | 2,400   | 135    | 3   | -     |   |   |   |
| Clinton, . . . . .                  | 48 | -     | 1,200 | 12    | 120     | 197    | 8   | -     |   |   |   |
| Cohasset, . . . . .                 | 1  | 5.5   | -     | 1     | 4,799   | 120    | 1   | -     |   |   |   |
| Cottage City, . . . . .             | 10 | -     | 1,200 | 2     | 6,666   | 65     | -   | -     |   |   |   |
| Deerfield River (Conway), . . . . . | 1  | -     | 1,200 | 1     | 1,206   | 64     | -   | -     |   |   |   |
|                                     |    |       |       |       | 26      |        |     |       |   |   |   |
| Douglas, . . . . .                  | -  | -     | -     | -     | 4       | 31     | -   | -     |   |   |   |
|                                     |    |       |       |       | 759     |        |     |       |   |   |   |
| Easthampton, . . . . .              | -  | -     | -     | -     | 20      |        |     |       |   |   |   |
|                                     |    |       |       |       | 3       |        |     |       |   |   |   |
| Edison (Boston), . . . . .          | {  | 84    | 2,000 | -     | 783,152 | 17,399 | 960 | 1,281 |   |   |   |
|                                     | {  | 232   | -     | 1,233 | 16      |        |     |       |   |   |   |
|                                     | {  | 544   | -     |       |         |        |     |       |   |   |   |
|                                     | {  | 3,098 | -     |       |         |        |     |       |   |   |   |
|                                     | {  | 444   | -     |       |         |        |     |       |   |   |   |
|                                     | {  | 222   | -     |       |         |        |     |       |   |   |   |
|                                     | {  | 25    | -     |       |         |        |     |       |   |   |   |
|                                     | {  | 1,637 | -     |       |         |        |     |       |   |   |   |

1 Of various sizes owned by customers.



|                                    |                     |                                     |     |       |   |   |   |     |     |
|------------------------------------|---------------------|-------------------------------------|-----|-------|---|---|---|-----|-----|
| Greenfield, . . . . .              | 4                   | 6                                   | 3   | 458   | - | - | - | 3   | 3   |
| Haverhill, . . . . .               | { 92<br>321         | 4<br>6                              | 100 | 738   | - | - | - | 66  | 188 |
| Huntington, . . . . .              | -                   | -                                   | -   | 29    | - | - | - | -   | -   |
| Hyde Park, . . . . .               | { 29<br>54<br>5     | 4<br>6                              | 14  | 613   | - | - | - | 13  | 4   |
| Lawrence, . . . . .                | { 333<br>2          | -                                   | 54  | 904   | - | - | - | 38  | 154 |
| Lee, . . . . .                     | 333                 | -                                   | 2   | 227   | - | - | - | 2   | -   |
| Lenox, . . . . .                   | 2                   | -                                   | 53  | 101   | - | - | - | 43  | 17  |
| Leominster, . . . . .              | 61                  | -                                   | -   | 590   | - | - | - | -   | -   |
| Loveland, W. O. (Ashby), . . . . . | -                   | -                                   | -   | 32    | - | - | - | -   | -   |
| Lexington, . . . . .               | { 140<br>5<br>2     | 4<br>5<br>6                         | -   | 319   | - | - | - | -   | -   |
| Lowell, . . . . .                  | { 601<br>6<br>2     | 7 <sup>1</sup> / <sub>2</sub><br>28 | 168 | 1,428 | - | - | - | 105 | 94  |
| Lynn, . . . . .                    | { 118<br>202<br>367 | 4<br>6                              | 145 | 2,861 | - | - | - | 120 | 53  |

1 No record.



| COMPANY.                               | Number of Commercial Are Lights. |                        | Rating.   |                       | Number of Customers Using Commercial Are Lights. | Number of Commercial Incandescent Lights. | Nominal Candle-power. | Number of Customers using Commercial Incandescent Lights. | Number of Commercial Incandescent Lights on Are Circuits. | Nominal Candle-power. | Number of Customers using only Commercial Incandescent Lights on Are Circuits. | Number of Customers using both Are and Incandescent Lights. | Number of Customers using only Power. |
|--|----------------------------------|------------------------|-----------|-----------------------|--|---|-----------------------|---|---|-----------------------|--|---|---------------------------------------|
|  | Are Lights.                      | Commercial Are Lights. | Amperage. | Nominal Candle-power. |  |   |                       |   |   |                       |  |   |                                       |
| Malden, . . . . .                      | 13                               | 214                    | 4         | 1,200                 | 61   | 63,916                                    | 16                    | 2,661   | -   | -                     | -  | 47  | 43                                    |
| Manchester, . . . . .                  | -                                | 7                      | 6         | 2,000                 | -  | 9,624                                     | 25                    | 198   | -   | -                     | -  | -   | -                                     |
| Marlborough, . . . . .                 | -                                | -                      | 6.6       | 2,000                 | -  | 50  | 16                    | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 16  | 32                    | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 50  | 50                    | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 12,750                                    | 16                    | 413   | 9   | 25                    | -  | 15  | -                                     |
|  | 40                               | -                      | 6         | -                     | 15   | 8   | 70                    | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 40  | 140                   | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 37  | 200                   | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 82  | 2                     | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 14  | 4                     | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 266                                       | 8                     | -   | -   | -                     | -  | -   | -                                     |
|  | 2                                | -                      | -         | 500                   | 12   | 113                                       | 10                    | 211   | -   | -                     | -  | 12  | 6                                     |
| Millford, . . . . .                    | 24                               | -                      | -         | 1,200                 | -  | 6,497                                     | 16                    | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 12  | 25                    | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 48  | 32                    | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 37  | 50                    | -   | -   | -                     | -  | -   | -                                     |
|  | -                                | -                      | -         | -                     | -  | 2,787                                     | 16                    | 119   | -   | -                     | -  | -   | -                                     |
| Millbury, . . . . .                    | -                                | -                      | -         | -                     | -  | 1,925                                     | 16                    | 91  | -   | -                     | -  | -   | -                                     |
| Mill River (Williamsburg), . . . . .   | -                                | -                      | -         | -                     | -  | 641                                       | 16                    | 28  | -   | -                     | -  | -   | -                                     |
| Montague, . . . . .                    | -                                | -                      | -         | -                     | -  | 1,342                                     | 16                    | 62  | -   | -                     | -  | -   | -                                     |
| N. R. Paper Co. (Pepperell), . . . . . | -                                | -                      | -         | -                     | -  | 38,410                                    | 16                    | 1,071   | -   | -                     | -  | 47  | 91                                    |
| New Bedford, . . . . .                 | 245                              | -                      | 5         | 1,200                 | 65   | 21  | 150                   | -   | -   | -                     | -  | -   | -                                     |
| New Bedford, . . . . .                 | 110                              | -                      | 6         | 1,200                 | 4  | 4,759                                     | 16                    | 197   | -   | -                     | -  | 2   | 2                                     |
| Newburyport, . . . . .                 | 11                               | -                      | 6         | 2,000                 | 4  | 42,640                                    | 16                    | 1,150   | -   | -                     | -  | 9   | 19                                    |
| Newton, . . . . .                      | 13                               | -                      | -         | 1,200                 | 12   | 4   | 25                    | -   | -   | -                     | -  | -   | -                                     |

|                                  |   |     |     |   |     |       |   |    |        |    |       |   |    |   |    |    |   |
|----------------------------------|---|-----|-----|---|-----|-------|---|----|--------|----|-------|---|----|---|----|----|---|
| Niles Estate (Boston), . . . . . | { | 6   | 5   | 5 | 10  | —     | — | 3  | 161    | 3  | 50    | — | —  | — | —  | 3  | — |
| North Adams, . . . . .           | { | 94  | 367 | — | 6.6 | 1,200 | — | 92 | 33,000 | 16 | 1,070 | — | —  | — | —  | 76 | 6 |
| Northampton, . . . . .           | { | 23  | 48  | — | 4   | 2,000 | — | 31 | 17,135 | 16 | 575   | 1 | 40 | — | 28 | 11 | — |
| Orange, . . . . .                | { | 74  | 7   | — | 6.8 | 1,200 | — | 5  | 4,056  | 16 | 247   | — | —  | — | 5  | —  | — |
| Pittsfield, . . . . .            | { | 4   | 201 | — | 6   | —     | — | 24 | 28,304 | 16 | 1,113 | — | —  | — | 23 | 8  | — |
| Plymouth, . . . . .              | { | 121 | 24  | — | 6.6 | 1,200 | — | 7  | 11,030 | 16 | 369   | — | —  | — | 7  | 8  | — |
| Quincy, . . . . .                | { | 24  | 6   | — | 6   | —     | — | 4  | 27,700 | 16 | 1,111 | — | —  | — | 4  | 15 | — |
| Randolph, . . . . .              | { | 8   | 8   | — | 6   | —     | — | —  | 4,042  | 16 | 174   | — | —  | — | —  | —  | — |
| Rawson (Leicester), . . . . .    | { | —   | —   | — | —   | —     | — | —  | 3,130  | 16 | 134   | — | —  | — | —  | —  | — |
|                                  |   |     |     |   |     |       |   |    | 147    | 2  | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   |     |       |   |    | 1,950  | 4  | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   |     |       |   |    | 3      | 6  | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   |     |       |   |    | 7,342  | 8  | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   |     |       |   |    | 4,480  | 12 | —     | — | —  | — | —  | —  | — |
| Salem, . . . . .                 | { | 205 | 186 | — | 4   | —     | — | 38 | 24,415 | 16 | 1,423 | 1 | 16 | — | 31 | 23 | — |
|                                  |   |     |     |   | 6   | —     | — |    | 515    | 20 | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   | —   | —     | — |    | 201    | 24 | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   | —   | —     | — |    | 352    | 32 | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   | —   | —     | — |    | 142    | 25 | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   | —   | —     | — |    | 94     | 50 | —     | — | —  | — | —  | —  | — |
| Shelburne Falls, . . . . .       | { | —   | —   | — | —   | —     | — | —  | 1,360  | 16 | 72    | — | —  | — | —  | —  | — |
|                                  |   |     |     |   | —   | —     | — |    | 80     | 8  | —     | — | —  | — | —  | —  | — |
|                                  |   |     |     |   | —   | —     | — |    | 85     | 10 | —     | — | —  | — | —  | —  | — |
| Southbridge, . . . . .           | { | 14  | 13  | — | 4   | —     | — | 7  | 1,853  | 16 | 154   | — | —  | — | 7  | —  | — |
|                                  |   |     |     |   | 6   | —     | — |    | 200    | 20 | —     | — | —  | — | —  | —  | — |

| COMPANY.                             | Number of Commercial Arc Lights. | RATING.   |                       | Number of Customers using Commercial Arc Lights. | Number of Commercial Incandescent Lights. | Nominal Candle-power. | Number of Customers using Commercial Incandescent Lights. | Number of Commercial Incandescent Lights on Arc Circuits. | Nominal Candle power. | Number of Customers using only Commercial Incandescent Lights on Arc Circuits. | Number of Customers using both Arc and Incandescent Lights. | Number of Customers using only Power. |
|--------------------------------------|----------------------------------|-----------|-----------------------|--|---|-----------------------|---|---|-----------------------|--|---|---------------------------------------|
|                                      |                                  | Amperage. | Nominal Candle-power. |  |   |                       |   |   |                       |  |   |                                       |
| South Hadley Falls, . . . . .        | -                                | -         | -                     | -  | 2,138                                     | 16                    | 76  | -   | -                     | -  | -   | -                                     |
| Spencer, . . . . .                   | 7                                | -         | 1,200                 | 4  | 51  | 25                    | -   | -   | -                     | -  | 2   | -                                     |
| Steam and Power (Boston), . . . . .  | -                                | -         | -                     | -  | 40  | 60                    | -   | -   | -                     | -  | 4   | -                                     |
| Stoughton, . . . . .                 | 3                                | 6         | -                     | 4  | 9   | 125                   | 20  | -   | -                     | -  | 1   | -                                     |
| Suburban (Revere), . . . . .         | 21                               | 5.5       | -                     | 4  | 1   | 200                   | 154   | -   | -                     | -  | 4   | -                                     |
| Sunderland, . . . . .                | 202                              | 4         | -                     | 53   | 464                                       | 16                    | 1,686   | -   | -                     | -  | 53  | -                                     |
| Turner, G. H. (Charlemon), . . . . . | 125                              | 6.6       | 2,000                 | -  | 53,325                                    | 16                    | 24  | -   | -                     | -  | -   | -                                     |
| Union (Franklin), . . . . .          | 9                                | -         | -                     | -  | 547                                       | 16                    | 37  | -   | -                     | -  | -   | -                                     |
| United (Springfield), . . . . .      | 809                              | -         | 1,200                 | 3  | 688                                       | 16                    | 170   | -   | -                     | -  | -   | -                                     |
| Uxbridge and Northbridge, . . . . .  | 5                                | 4         | -                     | 2  | 4,472                                     | 16                    | 1,874   | 3   | 40                    | -  | 165   | 49                                    |
| Waltham, . . . . .                   | 101                              | -         | 900                   | 27   | 82,223                                    | 16                    | 297   | -   | -                     | -  | 2   | 3                                     |
| Ware, . . . . .                      | 21                               | 6         | -                     | 5  | 7,511                                     | 25                    | 647   | -   | -                     | -  | 24  | 38                                    |
| Webster, . . . . .                   | 31                               | 6         | 1,200                 | 7  | 14,480                                    | 16                    | 143   | -   | -                     | -  | 5   | -                                     |
| Westborough, . . . . .               | 5                                | 6         | 400                   | 4  | 5,303                                     | 16                    | 288   | -   | -                     | -  | 7   | 2                                     |
| Weston, . . . . .                    | 1                                | 6.6       | 1,200                 | -  | 7,137                                     | 16                    | 220   | -   | -                     | -  | 4   | -                                     |
| Weymouth, . . . . .                  | -                                | -         | -                     | -  | 4,360                                     | 16                    | 135   | -   | -                     | -  | -   | -                                     |
| Williamstown, . . . . .              | -                                | -         | -                     | -  | 5,500                                     | 16                    | 437   | -   | -                     | -  | -   | -                                     |
|                                      |                                  |           |                       |  | 9,944                                     | 16                    | 130   |   |                       |  |   |                                       |
|                                      |                                  |           |                       |  | 2,500                                     | 16                    |   |   |                       |  |   |                                       |



The following table shows the number of *public* lamps of each candle-power in use June 30, 1906, — and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run :—

| COMPANY.                   |  | Number of Public Lamps. | Nominal Candle-power. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PAID.   |
|----------------------------|--|-------------------------|-----------------------|-----------------------|----------------------------|-----------------------------|---|
| Abington and Rockland,     | { Abington, . . . . .<br>Rockland, . . . . . } | 125                     | 25                    | 125                   | 5.2                        | 27.2                        | { \$16 per year.<br>\$70 per year.  |
|                            |  | 284                     | 25                    | 281                   | 5.2                        | 27.2                        | { \$16 per year.<br>\$70 per year.  |
| Adams,                     | . . . . .                                      | 71                      | 32                    | 70                    | 10.9                       | 30.4                        | { \$25.25 per year.<br>\$85.78 per year.                                  |
|                            |  | 76                      | 25                    | 76                    | 4.6                        | 27.7                        | { \$12.50 per year.<br>\$16 per year.                                     |
| Adams, U. S. (Townsend),   | . . . . .                                      | 51                      | 32                    | 51                    | 5.7                        | 27.9                        | { \$75 per year.<br>\$17.50 per year.                                     |
|                            |  | 109                     | 25                    | 105                   | 5.8                        | 28.0                        | { \$24.12 per year.<br>\$75 per year.                                     |
| American Woolen (Maynard), | . . . . .                                      | 11                      | 25                    | 11                    | 7.6                        | 28.6                        | { \$104.68 per year.<br>\$16.50 per year.                                 |
|                            |  | 215                     | 25                    | 214                   | 5.1                        | 26.2                        | { \$70 per year; one lamp free.<br>\$15 per year.                         |
| Amesbury,                  | . . . . .                                      | 10                      | 25                    | 10                    | 5.8                        | 26.5                        | { \$15 per year; \$38.75 additional for all night arcs.<br>\$75 per year. |
|                            |  | 33                      | 25                    | 33                    | 7.2                        | 30.4                        | { \$12 per year.<br>\$90 per year.  |
| Amherst,                   | . . . . .                                      | 7                       | 25                    | 7                     | 7.4                        | 21.5                        | { \$10 cents per night.<br>\$40 cents per night.                          |
|                            |  | 153                     | 25                    | 145                   | 10.8                       | 30.4                        | { \$10 cents per night.<br>\$40 cents per night.                          |
| Athol,                     | . . . . .                                      | 32                      | 32                    | 32                    | 4.7                        | 26.3                        | { \$15 per year.<br>\$75 per year.  |
|                            |  | 61                      | 32                    | 61                    | 5.8                        | 26.5                        | { \$15 per year; \$38.75 additional for all night arcs.<br>\$75 per year. |
| Attleboro,                 | . . . . .                                      | 289                     | 32                    | 201                   | 7.2                        | 30.4                        | { \$12 per year.<br>\$90 per year.  |
|                            |  | 101                     | 25                    | 96                    | 7.4                        | 21.5                        | { \$10 cents per night.<br>\$40 cents per night.                          |
| Ayer,                      | . . . . .                                      | 113                     | 25                    | 113                   | 10.5                       | 30.3                        | { \$10 cents per night.<br>\$40 cents per night.                          |
|                            |  | 4                       | 25                    | 4                     | 10.8                       | 30.4                        | { \$10 cents per night.<br>\$40 cents per night.                          |
| Ballou, G. M. (Shirley),   | . . . . .                                      | 66                      | 25                    | 66                    | 10.5                       | 30.3                        | { \$10 cents per night.<br>\$40 cents per night.                          |
|                            |  | 287                     | 32                    | 283                   | 10.8                       | 30.4                        | { \$10 cents per night.<br>\$40 cents per night.                          |
| Blackstone,                | . . . . .                                      | 19                      | 32                    | 19                    | 10.8                       | 30.4                        | { \$10 cents per night.<br>\$40 cents per night.                          |
|                            |  | 38                      | 2,000                 | 38                    | 10.8                       | 30.4                        | { \$10 cents per night.<br>\$40 cents per night.                          |



| COMPANY.              | Number of Public Lamps. | Nominal Candle-power. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PAID.   |
|-----------------------|-------------------------|-----------------------|-----------------------|----------------------------|-----------------------------|---|
| Arlington, . . . . .  | 229                     | 32                    | 226                   | 6.6                        | 30.4                        | { \$23.50 per year.   |
| Asland, . . . . .     | 81                      | 2,000                 | 80                    |                            |                             | { \$73 per year; one arc free.                                  |
| Bellingham, . . . . . | 67                      | 25                    | 67                    | 5.2                        | 26.6                        | { \$14.25 per year.   |
| Boston, . . . . .     | 2                       | 2,000                 | 2                     | 4.8                        | 21.4                        | { \$71.25 per year.   |
| Canton, . . . . .     | 14                      | 25                    | 14                    | 10.5                       | 30.4                        | { \$14 per year.  |
| Dedham, . . . . .     | 8                       | 32                    | 8                     | 5.7                        | 27.3                        | { \$30 per year.  |
| Framingham, . . . . . | 3,175                   | 2,000                 | 2,568                 |                            |                             | { \$124.10 per year.  |
| Holliston, . . . . .  | 261                     | 25                    | 260                   |                            |                             | { \$16 per year.  |
| Medfield, . . . . .   | 7                       | 2,000                 | 7                     | 8.1                        | 29.4                        | { \$75 per year.  |
| Medway, . . . . .     | 401                     | 25                    | 401                   | 5.2                        | 20.1                        | { \$12.84 per year.   |
| Mills, . . . . .      | 29                      | 2,000                 | 29                    | 5.2                        | 26.6                        | { \$96.28 per year.   |
| Milton, . . . . .     | 450                     | 25                    | 419                   |                            |                             | { \$15 per year each for 400 lamps; \$13 each for all over 400. |
| Natick, . . . . .     | 11                      | 2,000                 | 3                     | 5.2                        | 20.1                        | { \$65 per year.  |
| Needham, . . . . .    | 81                      | 25                    | 69                    | 5.2                        | 26.6                        | { \$17 per year.  |
| Norfolk, . . . . .    | 4                       | 2,000                 | 4                     | 4.9                        | 25.7                        | { \$68 per year.  |
| Sharon, . . . . .     | 185                     | 20                    | 177                   | 5.7                        | 22.0                        | { \$12 per year.  |
| Somerville, . . . . . | 200                     | 25                    | 200                   | 4.9                        | 22.8                        | { \$13.50 per year.   |
| Stoneham, . . . . .   | 125                     | 20                    | 125                   | 7.2                        | 28.3                        | { \$14.25 each for 400 lamps; \$12.35 each for all over 400.    |
| Walpole, . . . . .    | 687                     | 25                    | 679                   | 6.9                        | 28.0                        | { \$15 per year.  |
| Wayland, . . . . .    | 152                     | 25                    | 147                   | 5.7                        | 27.4                        | { \$75 per year.  |
| Westwood, . . . . .   | 15                      | 2,000                 | 15                    | 10.5                       | 30.4                        | { \$10 per year.  |
|                       | 504                     | 25                    | 504                   |                            |                             | { Arcs free.  |
|                       | 2                       | 2,000                 | 2                     | 4.9                        | 25.7                        | { \$12 per year.  |
|                       | 86                      | 20                    | 86                    | 5.3                        | 24.8                        | { \$15 per year.  |
|                       | 200                     | 25                    | 183                   |                            |                             | { \$15.50 per year.   |
|                       | 2                       | 32                    | 2                     |                            |                             | { \$30 per year.  |
|                       | 530                     | 2,000                 | 480                   |                            |                             | { \$106 per year.   |
|                       | 484                     | 25                    | 201                   | 4.7                        | 23.5                        | { \$15 per year.  |
|                       | 206                     | 2,000                 | 21                    | 5.5                        | 25.8                        | { \$75 per year.  |
|                       | 198                     | 25                    | 198                   | 5.0                        | 24.8                        | { \$15 per year.  |
|                       | 35                      | 25                    | 32                    | 6.1                        | 28.1                        | { \$15 per year.  |
|                       | 175                     | 25                    | 168                   |                            |                             | { \$12.84 per year.   |

Edison (Boston),

|                                     |                        |                      |                  |      |      |  |
|-------------------------------------|------------------------|----------------------|------------------|------|------|--|
| Winchester, . . . . .               | 1                      | 16                   | 241              | 4.9  | 24.4 | { \$15 per year.<br>\$75 per year; one lamp, \$90.   |
| Woburn, . . . . .                   | 242<br>45<br>375<br>82 | 25<br>2,000<br>25    | 45<br>368<br>79  | 5.0  | 24.2 | { \$15 per year.<br>\$75 per year.   |
| Edison (Brookton), . . . . .        | 513<br>23<br>278       | 30<br>30<br>1,200    | 508<br>23<br>277 | 5.3  | 24.4 | { \$17 per year.<br>\$30 per year.<br>\$87 per year.   |
| Fall River, . . . . .               | 169<br>813             | 25<br>2,000          | 161<br>812       | 10.7 | 30.3 | { \$12.50 per year.<br>30 cents per night.   |
| Fitchburg, . . . . .                | 63<br>318              | 30<br>2,000          | 59<br>318        | 5.3  | 24.4 | { \$30 per year.<br>\$100 per year; \$3 extra for lights on mast arms.   |
| Foxborough, . . . . .               | 124<br>6               | 25<br>1,200          | 124<br>6         | 10.8 | 30.4 | { \$17 per year.<br>\$75 per year.   |
| Franklin (Turners Falls), . . . . . | 30                     | 25                   | 30               | 5.3  | 25.7 | { \$15 per year; burning all night.<br>\$25 per year; burning all night; until midnight \$15.  |
| Gardner, . . . . .                  | 1<br>15<br>52          | 25<br>50<br>6.61     | 16<br>52         | 5.9  | 27.7 | { \$75 per year.<br>\$14.75 per year for 600; next 50, \$14.25 per year; next 50,<br>\$14 per year.<br>\$70 per year.<br>\$82 per year each for 66; \$80 each for next 10; \$79 each<br>for next 10. |
| Gloucester, . . . . .               | 689<br>7<br>80         | 25<br>1,200<br>1,200 | 650<br>7         | 5.3  | 27.6 | { \$14.25 per year.<br>\$12 per year; 3 lamps free.<br>\$13 per year.<br>\$18.50 per year.<br>\$16 per year.   |
| Gloucester, . . . . .               | 208<br>223<br>20       | 25<br>25<br>25       | 179<br>223<br>20 | 6.7  | 30.4 | { \$17 per year.<br>\$62.50 per year.  |
| Grafton, . . . . .                  | 236                    | 32                   | 233              | 10.4 | 30.4 | { \$25 per year.<br>\$102.50 per year.   |
| Great Barrington, . . . . .         | 62<br>58               | 32<br>32             | 62<br>58         | 6.7  | 30.4 | { \$15 per year.<br>\$70 per year.   |
| Greene (Ashburnham), . . . . .      | 57<br>11               | 2,000<br>2,000       | 68<br>68         | 6.9  | 26.2 | { \$8.532 for 119 arcs and 57 incandescents, — ten year con-<br>tract from Jan. 1, 1898; additional arcs, \$70 per year;<br>additional incandescents, \$16 per year.                                 |
| Greenfield, . . . . .               | 5<br>203               | 25<br>2,000          | 4<br>203         | 5.6  | 27.4 |  |
| Haverhill, . . . . .                | 16<br>3                | 25<br>1,200          | 16<br>3          |      |      |  |
| Huntington, . . . . .               | 117<br>144             | 25<br>2,000          | 111<br>142       |      |      |  |



| COMPANY.                           |                                    | Number of Public Lamps. | Nominal Candle-power. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PAID.  |
|------------------------------------|------------------------------------|-------------------------|-----------------------|-----------------------|----------------------------|-----------------------------|--|
| Lawrence,                          | Andover, . . . . .                 | 172                     | 20                    | 171                   | 6.5                        | 28.9                        | \$16 per year.   |
|                                    |                                    | 29                      | 2,000                 | 29                    |                            |                             | \$70 per year.   |
|                                    | Lawrence, . . . . .                | 35                      | 20                    | 304                   | 6.4                        | 30.4                        | \$16 per year.   |
|                                    |                                    | 546                     | 20                    | 282                   |                            |                             | \$24 per year.   |
|                                    |                                    | 181                     | 1,200                 | 181                   | 10.8                       |                             | \$80 per year.   |
| Methuen, . . . . .                 | 269                                | 2,000                   | 269                   |                       | 30.4                       | \$90 per year.              |  |
|                                    | 33                                 | 20                      | 39                    | 6.4                   |                            | \$18 per year.              |  |
| North Andover, . . . . .           | 21                                 | 2,000                   | 21                    | 5.6                   | 27.0                       | \$70 per year.              |  |
|                                    | 1                                  | 20                      | 1                     | 6.4                   | 30.4                       | \$15 per year.              |  |
|                                    | 35                                 | 1,200                   | 43                    | 6.9                   | 28.0                       | \$65 per year.              |  |
|                                    | 8                                  | 2,000                   |                       |                       |                            |                             |  |
| Lee, {                             | Lee, . . . . .                     | 16                      | 25                    | 15                    | 12.1                       | 30.4                        | \$18 per year; price not affected by size of lamp or hours burned. |
|                                    |                                    | 102                     | 30                    | 98                    | 5.3                        | 25.7                        |  |
| South Lee, . . . . .               | South Lee, . . . . .               | 35                      | 30                    | 36                    | 5.3                        | 28.2                        |  |
|                                    |                                    | 82                      | 25                    | 82                    |                            |                             |  |
| Leominster, . . . . .              | Leominster, . . . . .              | 97                      | 1,200                 | 96                    | 6.6                        | 26.4                        | \$16 per year.   |
|                                    |                                    | 21                      | 1,200                 | 21                    | 10.4                       |                             | \$72 per year.   |
| Lexington, {                       | Lexington, {                       | 89                      | 30                    | 78                    | 5.5                        | 24.6                        | \$16.50 per year.  |
|                                    |                                    | 261                     | 25                    | 250                   |                            |                             | \$16 per year.   |
| Lexington, {                       | Lexington, {                       | 39                      | 1,200                 | 39                    | 5.2                        | 24.3                        | \$75 per year.   |
|                                    |                                    | 26                      | 24                    | 26                    | 4.4                        | 19.9                        | \$16 per year.   |
| Loveland, W. O. (Ashby), . . . . . | Loveland, W. O. (Ashby), . . . . . | 111                     | 25                    | 109                   | 4.3                        | 22.5                        | \$16 per year.   |
|                                    |                                    | 17                      | 40                    | 17                    |                            |                             | \$13.50 per year.  |
| Lowell, {                          | Lowell, {                          | 537                     | 2,000                 | 529                   | 10.8                       | 30.4                        | 40 c. p. lamps free.   |
|                                    |                                    | 14                      | 25                    | 14                    | 6.7                        | 30.4                        | 33 cents per night.  |
| Tewksbury, . . . . .               | Tewksbury, . . . . .               | 1,247                   | 25                    | 1,256                 |                            |                             | \$18 per year.   |
|                                    |                                    | 9                       | 32                    | 9                     | 8.6                        | 30.4                        | \$16.50 per year.  |
| Lynn, . . . . .                    | Lynn, . . . . .                    | 321                     | 2,000                 | 318                   | 10.8                       |                             | \$98.55 per year.  |
|                                    |                                    | 15                      | 25                    | 15                    |                            |                             | \$16 per year.   |
| Nahant, . . . . .                  | Nahant, . . . . .                  | 41                      | 1,200                 | 39                    | 6.6                        | 28.2                        | \$68 per year.   |
|                                    |                                    | 100                     | 25                    | 95                    |                            |                             | \$16 per year.   |
| Saugus, . . . . .                  | Saugus, . . . . .                  | 73                      | 1,200                 | 73                    | 6.6                        | 28.2                        | \$67 per year.   |
|                                    |                                    | 70                      | 32                    | 66                    |                            |                             | \$18 per year.   |
| Swampscott, . . . . .              | Swampscott, . . . . .              | 115                     | 1,200                 | 115                   | 8.7                        | 29.8                        | \$73.50 per year.  |

|                           |     |       |     |      |      |   |
|---------------------------|-----|-------|-----|------|------|---|
| Winchester,               | 1   | 16    | 241 | 4.9  | 24.4 | { \$15 per year;<br>\$75 per year; one lamp, \$90.  |
| Woburn,                   | 45  | 25    | 45  | 5.0  | 24.2 | { \$15 per year.<br>\$75 per year.  |
|                           | 375 | 25    | 368 |      |      |   |
| Edison (Brookton),        | 82  | 30    | 79  | 5.3  | 24.4 | { \$17 per year.<br>\$30 per year.  |
|                           | 513 | 30    | 503 |      |      |   |
| Whitman,                  | 23  | 30    | 23  | 10.7 | 30.3 | { \$30 per year.<br>\$12.50 per year.   |
|                           | 278 | 25    | 277 |      |      |   |
| Fall River,               | 169 | 25    | 161 | 5.3  | 24.4 | { \$12.50 per year.<br>30 cents per night.  |
| Fitchburg,                | 813 | 2,000 | 812 | 10.7 | 30.4 | { \$30 per year.<br>\$100 per year; \$3 extra for lights on mast arms.  |
| Foxborough,               | 318 | 2,000 | 318 | 5.3  | 25.7 | { \$17 per year.<br>\$75 per year.  |
|                           | 124 | 25    | 124 |      |      |   |
| Franklin (Turners Falls), | 6   | 1,200 | 6   | 5.9  | 27.7 | { \$15 per year; burning all night.<br>\$25 per year, burning all night; until midnight \$16.   |
|                           | 30  | 25    | 30  |      |      |   |
| Gardner,                  | 1   | 25    | 16  | 5.3  | 27.6 | { \$75 per year.<br>\$14.75 per year for 600; next 50, \$14.25 per year; next 50,   |
|                           | 52  | 6.6   | 52  |      |      |   |
| Gloucester,               | 689 | 25    | 650 | 5.5  | 26.1 | { \$14 per year.<br>\$70 per year.  |
|                           | 7   | 1,200 | 7   |      |      |   |
| Gloucester,               | 80  | 1,200 | 79  | 7.6  | 29.2 | { \$52 per year each for 66; \$80 each for next 10; \$79 each<br>for next 10.   |
|                           | 208 | 25    | 179 |      |      |   |
| Rockport,                 | 223 | 25    | 223 | 5.8  | 25.3 | { \$14.25 per year.<br>\$12 per year; 3 lamps free.   |
|                           | 20  | 25    | 20  |      |      |   |
| Grafton,                  | 20  | 25    | 20  | 4.8  | 25.6 | { \$13 per year.<br>\$18.50 per year.   |
| Sutton,                   | 236 | 32    | 233 | 9.9  | 30.4 | { \$16 per year.<br>\$17 per year.  |
| Great Barrington,         | 62  | 32    | 62  | 4.8  | 25.2 | { \$62.50 per year.<br>\$25 per year.   |
| Greene (Ashburnham),      | 58  | 32    | 58  | 6.7  | 30.4 | { \$15 per year.<br>\$70 per year.  |
| Greenfield,               | 57  | 1,200 | 68  |      |      |   |
| Haverhill,                | 11  | 2,000 | 4   | 10.4 | 30.4 | { \$102.50 per year.<br>\$15 per year.  |
|                           | 5   | 25    | 5   |      |      |   |
| Huntington,               | 203 | 2,000 | 203 | 6.7  | 30.4 | { \$8.52 for 119 arcs and 57 incandescents,—ten year con-<br>tract from Jan. 1, 1898; additional arcs, \$70 per year;<br>additional incandescents, \$16 per year. |
|                           | 16  | 25    | 16  |      |      |   |
| Hyde Park,                | 3   | 1,200 | 3   | 6.9  | 25.2 | { \$17 per year.<br>\$62.50 per year.   |
|                           | 8   | 25    | 8   |      |      |   |
| Hyde Park,                | 117 | 25    | 111 | 5.6  | 27.4 | { \$17 per year.<br>\$62.50 per year.   |
|                           | 144 | 2,000 | 142 |      |      |   |

| COMPANY.                               | Number of Public Lamps. | Nominal Candle-power. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PAID.   |
|--|-------------------------|-----------------------|-----------------------|----------------------------|-----------------------------|---|
| Northampton, . . . . .                 | 35                      | 40                    | 28                    | 6.5                        | 30.4                        | { \$19 per year.  |
|  | 105                     | 1,200                 | 103                   | 10.6                       |                             | { \$74 per year.  |
|  | 24                      | 1,200                 | 24                    |                            |                             | { \$100 per year.   |
| Orange, . . . . .                      | 61                      | 25                    | 44                    | 5.3                        | 26.5                        | { \$20 per year.  |
|  | 45                      | 1,200                 | 47                    | 5.7                        | 30.4                        | { \$70 per year.  |
| { Dalton, . . . . .                    | 177                     | 25                    | 156                   | 6.7                        |                             | { \$16.20 per year.                                       |
|  | 618                     | 25                    | 608                   | 10.2                       | 30.4                        | { Inside mile circle, \$13.00 per year; outside, \$16.76. |
| Pittsfield, . . . . .                  | 35                      | 25                    | 36                    |                            |                             | { \$19.60 per year.                                       |
|  | 82                      | 1,200                 | 79                    | 6.0                        | 26.8                        | { \$54.69 per year.                                       |
|  | 39                      | 1,200                 | 39                    | 10.2                       | 30.4                        | { \$83.13 per year.                                       |
| Plymouth, . . . . .                    | 310                     | 25                    | 300                   | 9.0                        | 30.0                        | { \$20 per year.  |
|  | 3                       | 32                    | 8                     |                            |                             | { \$21 per year.  |
|  | 8                       | 1,200                 | 8                     |                            |                             | { \$125 per year.   |
| Quincy, . . . . .                      | 583                     | 25                    | 580                   | 6.4                        | 20.3                        | { \$17.50 per year.                                       |
|  | 169                     | 1,200                 | 160                   | 22.2                       | 30.4                        | { \$25 per year.  |
|  | 1                       | 50                    | 1                     |                            |                             | { \$71 per year.  |
| { Holbrook, . . . . .                  | 117                     | 25                    | 132                   | 5.3                        | 23.4                        | { \$25 per year.  |
|  | 13                      | 50                    | 2                     |                            |                             | { \$13.50 per y   |
| Randolph, . . . . .                    | 2                       | 75                    | 22                    | 4.0                        | 25.3                        | { \$25 per year.  |
|  | 22                      | 1,200                 | 22                    | 10.6                       | 30.3                        | { \$37.50 per year.                                       |
| Rawson (Leicester), . . . . .          | 198                     | 25                    | 188                   | 4.0                        | 25.3                        | { \$70 per year.  |
|  | 418                     | 30                    | 408                   |                            |                             | { \$18 per year.  |
| Salem, . . . . .                       | 4                       | 50                    | 4                     |                            |                             | { \$22 per year.  |
|  | 333                     | 1,200                 | 324                   | 6.3                        | 29.6                        | { \$95 per year.  |
|  | 46                      | 25                    | 46                    |                            |                             | { \$13 per year.  |
| Shelburne Falls, . . . . .             | 2                       | 1,200                 | 2                     | 10.5                       | 29.6                        | { \$90 per year.  |
| { Shelburne, . . . . .                 | 45                      | 25                    | 45                    |                            |                             | { \$17.10 per year.                                       |
|  | 2                       | 1,200                 | 2                     |                            |                             | { \$100 per year.   |
| Southbridge, . . . . .                 | 151                     | 25                    | 152                   | 5.8                        | 25.0                        | { \$15.50 per year.                                       |
|  | 10                      | 65                    | 66                    | 4.1                        | 30.0                        | { \$39.36 per year.                                       |
| South Hadley } Chicopee, . . . . .     | 66                      | 40                    | 66                    | 8.7                        | 30.0                        | { \$78.60 per year.                                       |
| Falls, } South Hadley Falls, . . . . . | 42                      | 40                    | 42                    |                            |                             | { \$18 per year.  |
|  | 174                     | 40                    | 174                   |                            |                             | { \$25 per year.  |



| COMPANY.                    | Number of Public Lamps. | Nominal Candle-power. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PAID.                       |
|-----------------------------|-------------------------|-----------------------|-----------------------|----------------------------|-----------------------------|-----------------------------------|
| Westborough, . . . . .      | { 49                    | { 32                  | { 49                  | { 4.9                      | { 25.3                      | { \$22.66 per year; 3 lamps free. |
| Wayland, . . . . .          | { 31                    | { 1,200               | { 31                  | { 5.6                      | { 26.1                      | { \$66 per year.                  |
| Weston, { Weston, . . . . . | { 48                    | { 25                  | { 42                  | { 5.6                      | { 26.1                      | { \$12.50 per year.               |
| Weymouth, . . . . .         | { 3                     | { 2,000               | { 1                   | { 5.3                      | { 25.0                      | { \$12.50 per year.               |
| Williamstown, . . . . .     | { 33                    | { 1,200               | { 33                  | { 7.3                      | { 30.4                      | { \$62.50 per year.               |
| Winchendon, . . . . .       | { 67                    | { 32                  | { 67                  | { 4.7                      | { 24.5                      | { \$17 per year.                  |
| Woodville, . . . . .        | { 36                    | { 1,200               | { 35                  | { 4.2                      | { 28.2                      | { \$18 per year.                  |
| Worcester, . . . . .        | { 122                   | { 25                  | { 122                 | { 10.7                     | { 30.4                      | { \$65.70 per year.               |
|                             | { 30                    | { 25                  | { 30                  |                            |                             | { \$15 per year.                  |
|                             | { 776                   | { 2,000               | { 775                 |                            |                             | { \$17.52 per year.               |
|                             |                         |                       |                       |                            |                             | { 25 cents per night.             |

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1906:—

| COMPANY.  | INCANDESCENT LIGHTS.                      |                                |  | Aero Lights.   | Electric Power per Kilowatt.             | Remarks.  |
|---|---|--------------------------------|--|--|--|---|
|   | RATES BY METER.                           |                                | Rates by Contract.   |  |  |   |
|   | Per Kilowatt Hour.                        | Per 16 Candle-power Lamp Hour. |  |  |  |   |
| Abington and Rockland.                                    | 20 cents.                                 | -                              | -  | 20 cents per k. w. hour by meter.  | 10 cents.                                | 10 to 25 per cent. discount for light or power according to amount used, if paid before the 15th of the month; customers pay for wiring. Renewals free. |
| Adams.  | 15 to 12 cents, according to amount used. | -                              | \$1.11 each per month.   | For 1 arc, 4½ cents per hour; 2 arcs, 3½ cents each per hour; 3 or 4 arcs, 3 cents each per hour; 5 or more, 2½ cents each per hour. | 5½ cents.                                | Lamp renewals free. Discount 10 per cent. on incandescent lights and power, if paid by 10th of the month.   |
| Adams, U.S. (Townsend).<br>American Woolen Co. (Maynard). | 20 cents.                                 | -                              | 12½ to 75 cents per lamp per month.  | -  | -  | Lamp renewals 20 cents each.  |
| Amesbury.   | 18 to 11 cents, according to amount used. | -                              | All over 5 lights by meter; less than 5, \$1 per month. All night lighting with 16 c. p. lamps, \$1.25 per month each. | Supplied by meter at incandescent rates.   | 10 cents.                                | 10 per cent. discount on bills of \$12 per month; 15 per cent. on bills of \$24; 20 per cent. on bills of \$36. Minimum rate of \$1 per month.          |
|   |   |                                |  |  | 10 to 3 cents, according to amount used. | 10 per cent. discount if paid within 15 days; wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.  |

1 \$4 per month for ¼ h. p.

| COMPANY.                           | INCANDESCENT LIGHTS.                      |                                |  | ARC LIGHTS.   |                              | Remarks.  |
|------------------------------------|---|--------------------------------|--|---|------------------------------|---|
|                                    | RATES BY METER.                           |                                |  | Rates by Contract.  | Electric Power per Kilowatt. |   |
|                                    | Per Kilowatt Hour.                        | Per 16 Candle Power Lamp Hour. | Rates by Contract.   |   |                              |   |
| Amherst, . . . . .                 | 20 cents, .                               | -                              | Contracts based on meter rate.   | 16 cents per k. w. hour,  | 10 cents, .                  | Discount on power from 5 to 70 per cent, according to consumption, if more than 26 k. w. hours per month are consumed. Wiring at consumer's expense; renewals 20 cents each. Minimum charge of \$1 per month. |
| Athol, . . . . .                   | 20 cents, .                               | -                              | 5 or less lamps from 75 cents to \$1 per lamp per month.   | \$10.50 per lamp per month, run 6 nights per week; \$6.50 running 3 nights per week. Special rates for 4 or more lights | 10 cents, .                  |   |
| Attleborough, . . . . .            | 20 to 10 cents, according to amount used. | -                              | \$1 to \$1.50 per lamp per month, according to services.   | Supplied by meter at incandescent rates.  | 7 to 2½ cents.               | Wiring and renewals at customer's expense. Minimum charge of \$1 per month; for power service, \$1 per h. p.  |
| Ayer, . . . . .                    | 20 cents, .                               | -                              | Primary rate of 20 cents per k. w. to 300 16 c. p. lamp hours a year for each lamp used; secondary rate, 8 cents per k. w. | Prices, with or without contract, on same basis as for incandescents.   | -                            | Discount of 10 per cent. for payment within 10 days. Renewals free. Minimum monthly charge of \$1.  |
| Ballou, G. M. (Shirley), . . . . . | 15 cents, .                               | -                              | 25 cents per month for 16 c. p. lamp.  | -   | -                            | Customers pay for wiring and renewals. Minimum monthly charge of \$1.75.  |

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1906 : —

| COMPANY.  | INCANDESCENT LIGHTS.                      |  | ARG LIGHTS.   | Electric Power per Kilo-watt.            | Remarks.  |
|---|---|--|---|--|---|
|   | RATES BY METER.                           |  |   |  |   |
|   | Per Kilo-watt Hour.                       | Per 16 Candle-power Lamp Hour.   |   |  |   |
| Abington and Rockland.                                    | 20 cents.                                 | -  | 20 cents per k. w. hour by meter.   | 10 cents.                                | 10 to 25 per cent. discount for light or power according to amount used, if paid before the 15th of the month; customers pay for wiring. Renewals free. |
| Adams.  | 15 to 12 cents, according to amount used. | \$1.11 each per month.   | For 1 arc, $\frac{4}{3}$ cents per hour; 2 arcs, $\frac{3}{4}$ cents each per hour; 3 or 4 arcs, $\frac{3}{8}$ cents each per hour; 5 or more, $\frac{2}{3}$ cents each per hour. | $\frac{5}{8}$ cents.                     | Lamp renewals free. Discount 10 per cent. on incandescent lights and power, if paid by 10th of the month.   |
| Adams, U.S. (Townsend).<br>American Woolen Co. (Maynard). | 20 cents.                                 | 12 $\frac{1}{2}$ to 75 cents per lamp per month.   | -   | -  | Lamp renewals 20 cents each.  |
| Amesbury.   | 18 to 11 cents, according to amount used. | All over 5 lights by meter; less than 5, \$1 per month. All night lighting with 16 c. p. lamps, \$1.25 per month each. | Supplied by meter at incandescent rates.  | 10 cents.                                | 10 per cent. discount on bills of \$12 per month; 15 per cent. on bills of \$24; 20 per cent. on bills of \$36. Minimum rate of \$1 per month.          |
|   |   |  |   | 10 to 3 cents, according to amount used. | 10 per cent. discount if paid within 15 days; wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.  |

1 \$4 per month for  $\frac{1}{2}$  h. p.



| COMPANY.                      | INCANDESCENT LIGHTS. |                                | ARC LIGHTS.  |  | Electric Power per Kilowatt.            | Remarks.   |
|-------------------------------|----------------------|--------------------------------|--|--|---|--|
|                               | RATES BY METER.      |                                | Rates by Contract.   |  |   |  |
|                               | Per Kilowatt Hour.   | Per 16 Candle-power Lamp Hour. | Rates by Contract.   |  |   |  |
| Cambridge, . . .              | 15 cents, .          | -                              | Supplied by meter at incandescent rates.                                       |  | 10 to 2 cents according to amount used. | <p>Renewals free. 10 per cent. discount from meter rates on bills paid before the 15th day of the month.</p> <p>No wiring; renewals free. Minimum monthly charge \$1.</p> <p>Renewals free. On lighting bills, a discount of 10 per cent. allowed on 50,000 watts; 15 per cent. on 100,000 watts; 20 per cent. on 150,000 watts; 25 per cent. on 200,000 watts; 30 per cent. on 250,000 watts, if paid on or before the 10th of the month.</p> <p>On power bills, an increase in price of 18¢ of a cent per k. w. hour for each increase of 10 cents in price of coal above \$4 70 per long ton.</p> <p>Monthly bills subject to discount of 5 per cent. when from 75,000 to 100,000 k. w. hours; 10 per cent. when from 100,000 to 150,000 k. w. hours; and 15 per cent. when for over 150,000 k. w. hours.</p> <p>Lamp renewals free. No free wiring. Discount on power up to 40 per cent. according to amount used. Discount on lighting bills of 8 cents per k. w. if paid within 10 days of date of bill.</p> <p>Lamp renewals free. Wiring free for six arc lights, where a contract for six</p> |
| Cape (Provincetown), . . .    | 15 cents, .          | -                              | -  |  | -                                       |  |
| Central Mass. (Palmer), . . . | 17 cents, .          | -                              | 50 cents per month for each 16 c. p. lamp.                                     |  | -                                       |  |
| Charlestown, . . .            | 18 cents, .          | -                              | On basis of 20 cents for first hour per night and 8 cents for succeeding ones. |  | 10 cents, .                             |  |
| Chelsea, . . .                | 20 cents, .          | -                              | Supplied by meter at incandescent rates.                                       |  | 10 to 5 cents according to amount used. |  |

|                                     |           |   |   | To amount used. |   |
|-------------------------------------|-----------|---|---|-----------------|---|
| Chester, . . . . .                  | . . . . . | 25 cents, .                               | - | -               | - |
| Citizens' (Nantucket), . . . . .    | . . . . . | 20 cents, .                               | - | -               | - |
| Clinton, . . . . .                  | . . . . . | 20 cents, .                               | - | -               | - |
| Cohasset, . . . . .                 | . . . . . | 20 cents, .                               | - | -               | - |
| Cottage City, . . . . .             | . . . . . | 15 cents, .                               | - | -               | - |
| Deerfield River (Conway), . . . . . | . . . . . | -   | - | -               | - |
| Douglas, . . . . .                  | . . . . . | 20 to 18 cents, according to amount used. | - | -               | - |

months or more is signed. Minimum monthly charge of \$1. Discount of 20 per cent. on all bills paid on or before 16th of month. Discount of 25 per cent. on bills of from \$75 to \$100; 30 per cent. on bills of \$100 to \$125; 35 per cent. on bills of \$125 to \$150; 40 per cent. on bills of \$150 to \$175; 45 per cent. on bills of \$175 to \$200; 50 per cent. on bills of over \$200.

Secondary rate, 8 cents. Customers pay for wiring; renewals free.

Minimum monthly charge, \$1.

No free wiring. Renewals 25 cents each. Minimum monthly charge \$1.

Renewals at cost; 10 per cent. discount on lighting bills if paid in 10 days. Minimum charge of \$1 per month.

Customers pay for lamps, renewals free. No free wiring. Minimum charge of \$12 per year.

Lamp renewals 20 cents each. Minimum monthly charge of \$1.

Customers using 20 k. w. or less per month, 20 cents; 20 k. w. to 40 k. w., 19 cents; 40 k. w. and over, 18 cents. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents per k. w. Minimum charge \$1 per month. Discount of 33½ per cent. on all in excess of \$20 on monthly bills for power. Wiring and renewals at cost.

| COMPANY.                      | INCANDESCENT LIGHTS. |  | ARC LIGHTS.                               |   | Electric Power per Kilowatt.            | Remarks.  |
|-------------------------------|----------------------|--|---|---|---|---|
|                               | RATES BY METER.      |  | Rates by Contract.                        |   |   |   |
|                               | Per Kilowatt Hour.   | Per 16 Candle-power Lamp Hour.   | Rates by Contract.                        |   |   |   |
| Cambridge, . . .              | 15 cents, .          | -  | Supplied by meter at incandescents rates. |   | 10 to 2 cents according to amount used. | Renewals free. 10 per cent. discount from meter rates on bills paid before the 15th day of the month.   |
| Cape (Provincetown), . . .    | 15 cents, .          | 50 cents per month for each 16 c. p. lamp.                                     | -   | - | -                                       | No wiring; renewals free. Minimum monthly charge \$1.   |
| Central Mass. (Palmer), . . . | 17 cents, .          | -  | -   | - | -                                       | Renewals free. On lighting bills, a discount of 10 per cent. allowed on 50,000 watts; 15 per cent. on 100,000 watts; 20 per cent. on 150,000 watts; 25 per cent. on 200,000 watts; 30 per cent. on 250,000 watts, if paid on or before the 10th of the month. On power bills, an increase in price of 1/8 of a cent per k. w. hour for each increase of 10 cents in price of coal above \$4 70 per long ton. Monthly bills subject to discount of 5 per cent. when from 75,000 to 100,000 k. w. hours; 10 per cent. when from 100,000 to 150,000 k. w. hours; and 15 per cent. when for over 150,000 k. w. hours. |
| Charlestown, . . .            | 18 cents, .          | On basis of 20 cents for first hour per night and 8 cents for succeeding ones. | \$9 per month for single lamp.            |   | 10 cents, .                             | Lamp renewals free. No free wiring. Discount on power up to 40 per cent. according to amount used. Discount on lighting bills of 3 cents per k. w. if paid within 10 days of date of bill.  |
| Chelsea, . . .                | 20 cents, .          | -  | Supplied by meter at incandescents rates. |   | 10 to 5 cents according                 | Lamp renewals free. Wiring free for arc lights, where a contract for six  |

|                    |           |   |   |  |   |
|--------------------|-----------|---|---|--|---|
| Edison (Brookton), | 20 cents, | Each lamp 20 cents per k. w. hour up to 30 hours per month; above that, 10 cents.<br>Contract rate, \$1 per lamp per month. | Each 5 ampere lamp 8 cents for first lamp hour per day; above that, 4 cents; each 4 ampere lamp 6 cents for first lamp hour per day; above that, 3 cents; each Nernst lamp 4 cents for first lamp hour per day; above that, 2 cents. Minimum charge of \$1.50 and \$2 per lamp per month according to capacity.<br>First 3 lights, \$7 each per month; next 4 lights, \$6 each per month; each succeeding light, \$5. | 15 to 5 cents, according to amount used. | Lamp renewals free. No free incandescent wiring. Ten per cent. discount on all monthly bills paid in 10 days. Minimum monthly charge of \$1 for incandescent lamps.   |
| Fall River,        | 15 cents, | -   | -   | 10 cents,                                | Lamp renewals free. No free incandescent wiring. Bills less than \$5, 5 per cent. discount; \$5 to \$15, 10 per cent.; \$15 to \$25, 15 per cent.; \$25 to \$35, 20 per cent.; \$35 to \$50, 25 per cent.; \$50 to \$75, 33 1/3 per cent.; over \$75, 40 per cent. for payment before 15th of month.  |
| Fitchburg,         | 20 cents, | \$25 per year and \$1 per lamp per month.   | By meter at same rate as incandescent lights.   | 10 to 3 cents, according to amount used. | No free wiring; do not furnish lamps or renewals. Minimum monthly charge of \$1. Discounts if bills are paid on or before the 20th of the month to the following rates: for less than 25 k. w., 19 cents; for 25 to 50 k. w., 18 cents; 50 to 100 k. w., 17 cents; 100 to 150 k. w., 16 cents; 150 to 200 k. w., 15 cents; 200 to 250 k. w., 14 cents; 250 to 325 k. w., 13 cents; 325 to 400 k. w., 12 cents; 400 to 500 k. w., 11 cents; 500 k. w. and over, 10 cents. Discount of 10 per cent. from power bills, if paid before the 20th of month. |

| COMPANY.         | INCANDESCENT LIGHTS. |                                | ARC LIGHTS. | Electric Power per Kilowatt.   | Remarks.  |                    |
|------------------|----------------------|--------------------------------|-------------|--|---|--------------------|
|                  | RATES BY METER.      |                                |             |  |   | Rates by Contract. |
|                  | Per Kilowatt Hour.   | Per 16 Candle-power Lamp Hour. |             |  |   |                    |
| Edison (Boston), | -                    | 1 cent,                        | -           | Primary rate, 18 cents until maximum demand has been used, 15 hours each month; secondary rate, 9 cents. Discount of 70 per cent on that part of the monthly bill which at the secondary rate exceeds \$10. Special rates for elevator services. | Incandescent lamp renewals free. Customers making no guarantee, 520 hours per year per maximum demand, primary rate $\frac{1}{8}$ cent per 16 c. p. lamp hour, secondary rate $\frac{1}{8}$ cent; guaranteeing 400 hours per year per maximum demand primary rate 1 cent per 16 c. p. lamp hour, secondary rate $\frac{1}{8}$ cent per 16 c. p. hour. Special discounts to large consumers. No free incandescent wiring. Minimum monthly charge of \$1. |                    |

|                    |                 |   |  |  |  |   |
|--------------------|-----------------|---|--|--|--|---|
| Edison (Brockton), | . . . 20 cents, | - | Each lamp 20 cents per k. w. hour up to 30 hours per month; above that, 10 cents. Contract rate, \$1 per lamp per month. | Each 5 ampere lamp 8 cents for first lamp hour per day; above that, 4 cents; each 4 ampere lamp 6 cents for first lamp hour per day; above that, 3 cents; each Nernst lamp 4 cents for first lamp hour per day; above that, 2 cents. Minimum charge of \$1.50 and \$2 per lamp per month according to capacity. First 3 lights, \$7 each per month; next 4 lights, \$6 each per month; each succeeding light, \$5. | 15 to 5 cents, according to amount used. | Lamp renewals free. No free incandescent wiring. Ten per cent discount on all monthly bills paid in 10 days. Minimum monthly charge of \$1 for incandescent lamps.  |
| Fall River,        | . . . 15 cents, | - | -  | -  | 10 cents,                                | Lamp renewals free. No free incandescent wiring. Bills less than \$5, 5 per cent discount; \$5 to \$15, 10 per cent; \$15 to \$25, 15 per cent; \$25 to \$35, 20 per cent; \$35 to \$50, 25 per cent; \$50 to \$75, 33 per cent; over \$75, 40 per cent. No free wiring; do not furnish lamps or renewals. Minimum monthly charge of \$1. Discounts if bills are paid on or before the 20th of the month to the following rates: for less than 25 k. w., 19 cents; for 25 to 50 k. w., 18 cents; 50 to 100 k. w., 17 cents; 100 to 150 k. w., 16 cents; 150 to 200 k. w., 15 cents; 200 to 250 k. w., 14 cents; 250 to 325 k. w., 13 cents; 325 to 400 k. w., 12 cents; 400 to 500 k. w., 11 cents; 500 k. w., and over, 10 cents. Discount of 10 per cent. from power bills, if paid before the 20th of month. |
| Fitchburg,         | . . . 20 cents, | - | \$25 per year and \$1 per lamp per month.  | By meter at same rate as incandescent lights.  | 10 to 3 cents, according to amount used. | Lamp renewals free. No free incandescent wiring. Bills less than \$5, 5 per cent discount; \$5 to \$15, 10 per cent; \$15 to \$25, 15 per cent; \$25 to \$35, 20 per cent; \$35 to \$50, 25 per cent; \$50 to \$75, 33 per cent; over \$75, 40 per cent. No free wiring; do not furnish lamps or renewals. Minimum monthly charge of \$1. Discounts if bills are paid on or before the 20th of the month to the following rates: for less than 25 k. w., 19 cents; for 25 to 50 k. w., 18 cents; 50 to 100 k. w., 17 cents; 100 to 150 k. w., 16 cents; 150 to 200 k. w., 15 cents; 200 to 250 k. w., 14 cents; 250 to 325 k. w., 13 cents; 325 to 400 k. w., 12 cents; 400 to 500 k. w., 11 cents; 500 k. w., and over, 10 cents. Discount of 10 per cent. from power bills, if paid before the 20th of month. |

| COMPANY.                  | INCANDESCENT LIGHTS.                             |                                | Rates by Contract.   | ARC LIGHTS.   |   | Electric Power per Killowatt. | Remarks.  |
|---------------------------|--|--------------------------------|--|---|---|-------------------------------|---|
|                           | RATES BY METER.                                  |                                |  | Rates by Contract.  |   |                               |   |
|                           | Per Killowatt Hour.                              | Per 16 Candle-power Lamp Hour. |  |   |   |                               |   |
| Foxborough, . . .         | -  | -                              | 84 cents to \$2.50 per month, according to number of lamps used.                     | -   | -   | -                             | No free wiring nor lamps; renewals 20 cents each; discounts of 12½ per cent. on bills of \$6, and 25 per cent. on bills of \$12, if paid within 10 days. Minimum monthly charge of 84 cents.                    |
| Franklin (Turners Falls). | 18 to 16 cents.                                  | -                              | -  | -   | 10 to 3 cents,                            | -                             | No wiring, and renewals at slight advance over cost. Special rates for single lamps. Current in excess of 2,000 watts per month 8 cents per k. w. Minimum monthly charge of \$1.                                |
| Gardner, . . .            | 15 cents to residents; 12½ to 6 cents to stores. | -                              | Stores, \$7.50, \$9 or \$10.50 net per lamp per year for 4, 5, or 6 nights per week. | -   | 5 to 2.1 cents, according to amount used. | -                             | Incandescent lamp renewals free to meter customers; 18 cents to others. Meter rent of 10 cents per month, if less than \$15 gross lighting used. Discount of 10 per cent. from these prices for prompt payment. |
| Gloucester, . . .         | 18 cents; transient customers 20 cents.          | -                              | \$1 per month for each 16 c. p. lamp.  | 1 lamp, \$9 per month; 2 lamps, \$8 each; 3 or more lamps, \$7 each. Meter rates 10 cents net per k. w. Temporary lights, 50 cents per night. | 13.5 cents,                               | -                             | Renewals free to yearly customers; to transient customers at cost. Discount on power according to amount used. Minimum monthly charge of \$1 for light; \$2.50 for power.                                       |
| Grafton, . . .            | 20 cents,  | -                              | \$10 per year for each 16 c. p. lamp running until 10 P.M.                           | -   | 12 to 3 cents, according to amount used.  | -                             | Customers pay for wiring and lamps. Demand system; primary rate, 20 cents per k. w.; secondary rate, 12 cents. Minimum monthly  |

|                             |   |   |   |  |  |
|-----------------------------|---|---|---|--|--|
| Great Barrington, . . . . . | 18 cents, . . . . .                       | Special rates. Minimum monthly charge of 87½ cents per 16 c. p. lamp.   | At meter rates, . . . . .   | 10 to 3.2 cents, according to amount used. | charge of \$1. Discount of 33½ per cent. on all in excess of \$20 on monthly bills for power. Renewals free. Discount 20 per cent. if paid on or before 16th of month. Minimum monthly charge of \$1 for meter service.                          |
| Greene (Ashburnham).        | 20 to 10 cents, according to amount used. | 2 c. p. lamp, 84 to 38 cents per year, according to number installed; 4 c. p. lamp, \$1.69 to 75 cents; 8 c. p. lamp, \$3 to \$1.33; 10 c. p. lamp, \$3.38 to \$1.50; 16 c. p. lamp, \$4.50 to \$2. | -   | 20 to 10 cents, according to amount used.  | Minimum monthly charge of \$1. Customers pay for wiring and lamps.   |
| Greenfield, . . . . .       | 15 to 10 cents, according to amount used. | -   | By meter, at incandescent rates.  | 8 to 1.8 cents, according to amount used.  | Lamp renewals free. When more than 600 k. w. are used in one month, the excess is charged at 8 cents per k. w. Discount on all lighting bills of 10 per cent., if bills are paid on or before 10th of month. Minimum monthly charge of 41 cents. |
| Haverhill, . . . . .        | 15 to 10 cents, according to amount used. | -   | 7½ to 2 cents per arc lamp hour of 500 watts, according to amount consumed. | -  | Renewals free. Prices for power: a readiness to serve charge of \$1.50 per h. p. per month; additional current from .037 to .006 per k. w. hour according to amount used. Minimum monthly charge of \$1 for light.                               |
| Huntington, . . . . .       | 20 cents, . . . . .                       | -   | -   | -  | Discount of 25 per cent. for cash in 10 days. Special price to a few large consumers; meter rental 25 cents per month. Customers pay for wiring and renewals.  |

1 One cent per ampere hour.



| COMPANY.   | INCANDESCENT LIGHTS.                                  |                                | ARC LIGHTS.                                |  | Electric Power per Kilowatt.              | Remarks.  |
|------------|---|--------------------------------|--|--|---|---|
|            | RATES BY METER.                                       |                                | Rates by Contract.                         |  |   |   |
|            | Per Kilowatt Hour.                                    | Per 16 Candle-power Lamp Hour. | Rates by Contract.                         | Rates by Contract.   |   |   |
| Hyde Park, | 20 cents for residence lighting; 15 cents for stores. | -                              | \$15 each lamp per year running all night. | \$57 per lamp per year for lights burning 4 nights per week until 10 o'clock; \$63 for those burning 4 nights to 12 o'clock; \$69 for those burning 6 nights to 10 o'clock; \$72 for those burning 6 nights to 12 o'clock; \$72 for those burning 7 nights to 10 o'clock. Two nights per week, \$5.50 per lamp per month; 3 nights per week, \$6; 4 nights, \$7.50; 6 nights, \$8; 7 nights, \$9 per lamp per month. | 10 cents.                                 | No free wiring; renewals to meter customers at cost, plus 10 per cent.; to contract customers, free. Discount on lighting bills of 10 to 50 per cent., according to amount used, on all bills paid on or before 15th of month. Discount on electric power; from 5 to 60 per cent. on bills of more than 50 k.w. hours, according to amount. Minimum monthly charge of \$1 for light; \$2 for power. |
| Lawrence,  | 16 cents, 10 cent,                                    | -                              | \$1 per lamp per month,                    | \$5.50 per lamp per month; 3 nights per week, \$6; 4 nights, \$7.50; 6 nights, \$8; 7 nights, \$9 per lamp per month.  | 10 to 24 cents, according to amount used. | Discount for incandescent lights and power 10 per cent. on bills paid by the 15th of the month. Wiring at customer's expense; lamps, free. Minimum monthly charge of \$1.   |
| Lee,       | 20 cents,   | -                              | \$9 per lamp per year,                     | \$5 per lamp per month,  | 20 cents,                                 | -   |
| Lenox,     | 10 mills,   | -                              | \$1 per month for 16 c. p. lamp.           | On meter, at incandescent rates.   | 10 to 3 cents, according to amount used.  | First installation free; renewals at cost. No free wiring. Minimum monthly charge of \$1 to incandescent customers, and \$2 per lamp to arc customers. Discounts on arc and incandescent bills: on bills for less than 25,000 watts per month, 5 per cent.; of 25,000 per month and   |

|                             |           |   |   |   |   |   |   |   |   |  |
|-----------------------------|-----------|---|---|---|---|---|---|---|---|--|
| Lexington,                  | 23 cents, | - | - | - | - | - | - | - | - | <p>less than 50,000, 10 per cent.; of 50,000 and less than 100,000, 15 per cent.; of 100,000 and less than 150,000, 20 per cent.; of 150,000 and less than 200,000, 25 per cent.; of 200,000 and less than 250,000, 30 per cent.; of 250,000 and less than 325,000, 35 per cent.; of 325,000 and less than 400,000, 40 per cent.; of 400,000 and less than 500,000, 45 per cent.; of 500,000 and over, 50 per cent. All bills rendered at 20 cents, and discounted to above rates for prompt payment. Discount on power bills, 10 per cent., if paid by 10th of month.</p> |
| Loveland, W. O.<br>(Asbby), | -         | - | - | - | - | - | - | - | - | <p>Renewals free. Discount of 5 per cent. if bills are paid on or before the 10th of the month on all bills; a larger discount running to 25 per cent. and dependent on amount used. Minimum monthly charge of \$1.</p>  |
| Lowell,                     | 11 cents, | - | - | - | - | - | - | - | - | <p>Lamps, 20 cents each.</p>   |
|                             |           |   |   |   |   |   |   |   |   | <p>Renewals free to meter customers and at cost to others. Free wiring to yearly contract customers for arc lamps. Minimum charge for incandescent lighting, \$12 per year. Billerica lamps, 18 cents per k. w. hour for one hour each day or less, 6 cents per hour for all over. Discounts on power of from 5 to 56 per</p>  |

1 Per ampere hour.

| COMPANY.                | INCANDESCENT LIGHTS. |  | ARC LIGHTS.   | Electric Power per Kilowatt. | Remarks.   |
|-------------------------|----------------------|--|---|------------------------------|--|
|                         | RATES BY METER.      |  |   |                              |  |
|                         | Per Kilowatt Hour.   | Per 16 Candle-power Lamp Hour.   |   |                              |  |
| Lowell — <i>Cont.</i> , | -                    | -  | Rates by Contract.<br>burns per month, 3 cents per hour for all hours over 50 for 4 ampere lamps. \$1.50 per lamp per month minimum charge.<br>On meter, at incandescent rates.                                       | -                            | cent., according to amount used. Minimum monthly charge for power of \$5.  |
| Lynn, . . . .           | 13 cents, .          | \$1 to \$1.25 per lamp per month.  |   | 6 to 3.1 cents.              | Renewals free. Discount by meter of 2 cents per k. w. hour on all bills exceeding \$8 per month, and 4 cents per k. w. hour if bills exceed \$20 per month. Discount of 1 cent per k. w. on all bills paid within 10 days of date of bill. Discount on power upwards according to size of bill above \$5 per month. Minimum monthly charge of 50 cents. Customers pay for wiring, renewals free. 15 cents per k. w. hour if more than 3½ hours are used per month for residential incandescent lights; additional reduction of 4 cents on commercial lights if more than certain number of hours used each month. A discount of 1 per cent. on all bills if paid within 16 days from date. Prices for power: a readiness to serve, charge of \$1.50 per h. p. per month; additional current from .045 to .01 per k. w., according to |
| Malden, . . . .         | 16 cents, .          | \$1 per lamp per month for 16 c. p. lamps; all night, \$2.50 per month; 8 c. p., all night, \$2. | 8 cents per arc lamp hour (equivalent to 500 watt hours) up to 600 hours; 7½ cents on all over 80. If 3 lamps are used, additional discount of 5 per cent.; if 4 or 5 lamps, 10 per cent.; if 6 or more, 15 per cent. | -                            |  |

|                                      |                  |   |   |   |   |
|--------------------------------------|------------------|---|---|---|---|
| Manchester, . . . . .                | 25 and 15 cents. | - | -   | 15 cents, .                             | amount used. Minimum monthly charge for incandescent light, \$1. On arc lamps, \$3 per month when only 1 lamp is installed; \$2 if 2 or more lamps are installed. Summer customers, 25 cents; yearly customers, 15 cents. Lamp renewals at cost.  |
| Marlborough, . . . . .               | 20 cents, .      | - | 20 cents per k. w. hour,  | 12 to 3 cents according to amount used. | Customers pay for wiring; renewals free. Discounts of from 10 to 25 per cent. according to amount used, if bills are paid by the 10th of the month. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents per k. w. Minimum monthly charge of \$1.  |
| Millford, . . . . .                  | 25 cents, .      | - | \$1 to \$1.50 per 16 c. p. lamp per month.                                | - 3                                     | Discounts for payment within 10 days: on monthly bills of less than 50,000 watt hours, 20 per cent.; 50,000 and less than 75,000, 25 per cent.; 75,000 to 100,000, 30 per cent.; 100,000 and less than 150,000, 35 per cent.; over 150,000, 40 per cent. Incandescent renewals at cost. Minimum monthly charge of \$1 for incandescent lighting. Minimum charge of \$1 per lamp for arc lighting. Discount on power 25 per cent., if paid within 10 days. Minimum monthly charge of \$3 per h. p. |
| Millbury, . . . . .                  | 20 cents, .      | - | Running until 11 p. m. for not more than 2 lamps, \$10 per lamp per year. | 12 to 3 cents according to amount used. | Wiring at cost. Lamp renewals at 25 cents. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents per k. w. Minimum monthly charge of \$1.   |
| Mill River (Williamsburg), . . . . . | 15 cents, .      | - | -   | -                                       | No free wiring. No free renewals. Meter rent, 25 cents per month.   |

1 Also 8 cents per h. p. hour by meter.

2 10 cents per h. p. hour.

| COMPANY.                                | INCANDESCENT LIGHTS.             |                                |   | ARC LIGHTS.              |                              | Electric Power per Kilowatt. | Remarks.  |
|---|----------------------------------|--------------------------------|---|--------------------------|------------------------------|------------------------------|---|
|   | RATES BY METER.                  |                                | Rates by Contract.                                      | Rates by Contract.       | Electric Power per Kilowatt. |                              |   |
|   | Per Kilowatt Hour.               | Per 16 Candle-power Lamp Hour. |   |                          |                              |                              |   |
| Montague, . . .                         | 15 cents, .                      | -                              | -   | -                        | -                            | -                            | Lamp renewals, 25 cents each. Meter rental, 20 cents per month.   |
| N. R. Paper Co. (Pep-<br>perell), . . . | 12 to 15 $\frac{1}{2}$<br>cents. | -                              | -   | -                        | -                            | -                            | No wiring or renewals. Minimum monthly charge of \$1.   |
| New Bedford, . . .                      | 18 cents, .                      | -                              | -   | 18 cents per k. w. hour, | -                            | -                            | Discounts for payment on or before the 10th of the month on bills of \$5 per month and under for metered lights, 5 per cent.; \$5 to \$15, 10 per cent.; \$15 to \$25, 20 per cent.; over \$25, 25 per cent. Also primary rate of 20 cents per k. w. hour for 1 k. w. hour per lamp per month, and secondary rate of 10 cents and 8 cents for all over. Minimum monthly charge of 75 cents. Renewals free |
| Newburyport, . . .                      | 20 cents, .                      | -                              | \$13.50 for 3 16 c. p. lamps,<br>from October to March. | 20 cents per k. w. hour, | 10 cents, .                  | -                            | 25 per cent. discount from the prices for incandescent lights if bills are paid in 12 days. Discounts on power, 10 to 50 per cent, according to amount used. Renewals at cost. Minimum monthly charge of \$1.   |
| Newton, . . .                           | -                                | 1 cent, .                      | -   | 20.2 cents per k. w., .  | -                            | -                            | Wiring at customer's expense; renewal lamps free. Bills for power amounting to \$5 are net; above that, discount from 10 to 50 per cent, according to amount used. Minimum monthly charge of \$1.   |
| Niles Estate (Boston), . . .            | 10 cents, .                      | -                              | \$1 per month up to 4 16 c. p.<br>lamps.                | 10 cents per k. w. hour, | 10 cents, .                  | -                            | Minimum charge of \$1 per month for installation. Discounts according to amount used. Renewals free.  |

|                        |                           |   |   |  |   |
|------------------------|---------------------------|---|---|--|---|
| North Adams, . . . . . | 15 cents, . . . . .       | \$1.11 per lamp per month, . . . . .                  | Burning 2 nights a week to 11 o'clock and 4 nights to 6.30; 1 lamp, \$4.50 per month; 2, \$8.50 each; 3 or 4, \$3 each; 5 or more, \$2.50 each. Burning every night: 1 lamp, 30 cents per night; 2, 3 or 4, 25 cents each; 5 or more, 20 cents each. Enclosed arcs burning every night till 10 p.m., \$34; \$100 till midnight. | 54 to 4 cents, according to amount used.   | Renewals free. Wiring done by customer. If monthly incandescent bills are for 75,000 watts and less than 250,000, the price is 14 cents; if 250,000 watts or more, 12 cents. Discounts on monthly bills of 10 per cent., if paid on or before the 10th of the month.  |
| Northampton, . . . . . | 20 cents, . . . . .       | 40 c. p. lamps on arc circuits \$25 per year.         | Supplied by meter at incandescent rates.  | 10 cents, . . . . .                        | Lamp renewals to contract customers free; to customers by meter, 20 cents each. Discount on power on bills of more than \$10, from 20 per cent. to 50 per cent.   |
| Orange, . . . . .      | 16 cents, . . . . .       | \$1 per lamp per month; \$1.50 for 2 lamps per month. | 20 to 10 cents per k. w. hour.  | - . . . .                                  | No free wiring. Renewals free. Up to 1,500 watts 16 cents per hour; in excess of 1,500 watts 8 cents per hour. Minimum monthly charge, of 80 cents.   |
| Pittsfield, . . . . .  | 20 to 10 cents, . . . . . | - . . . .   | - . . . .   | 10 to 3.2 cents, according to amount used. | Customers pay for wiring. Renewals free. Rate on monthly bills: 50,000 watt hours or less, 20 cents; for 50,000 to 100,000, 18 cents; for 100,000 to 150,000, 16 cents; for 150,000 to 200,000, 14 cents; for 200,000 to 300,000, 13 cents; for 300,000 to 500,000, 12 cents; from 500,000 to 750,000, 11 cents; 750,000 or over, 10 cents per thousand. Fifteen per cent. discount on all bills for arc and incandescent lighting if paid on or before the 10th of the month. Five per cent. discount on power bills. Special rates for sign service. Meter rental 50 cents per month. |

1 10 to 5 cents per h. p. hour, according to amount used.

2 10 cents per h. p. hour.

| COMPANY.                  | INCANDESCENT LIGHTS. |                                | ARC LIGHTS.  |  | Remarks.   |
|---------------------------|----------------------|--------------------------------|--|--|--|
|                           | RATES BY METER.      |                                | Rates by Contract.   |  |  |
|                           | Per Kilowatt Hour.   | Per 16 Candle-power Lamp Hour. | Rates by Contract.   |  |  |
| Plymouth, . . .           | 20 cents, .          | -                              | 20 cents per k. w. hour,   | 10 to 3 cents, according to amount used. | Wiring at customer's expense. Renewals free. Discount 5 per cent. to 35 per cent., according to amount used, if paid by 10th of month. Minimum monthly charge of \$1. Renewals free, with 10 per cent. discount for cash. Wiring at customer's expense. Discounts for payment within 15 days; on monthly bills of \$10 or less, 10 per cent.; more than \$10 and less than \$20, 15 per cent.; \$20 and less than \$40, 20 per cent.; more than \$40 and less than \$60, 25 per cent.; more than \$60 and less than \$75 and 33 1/3 per cent.; more than \$75 and less than \$100, 40 per cent.; \$100 and over, 50 per cent. Discounts on power from 5 per cent. to 50 per cent., according to amount used, when bill is for more than 60 k. w. hours. Minimum monthly charge of \$1 for light, \$2 for power. Customer pays for wiring. Renewals 25 cents each. Minimum monthly charge of \$1. Meter rental \$2 a year.<br>Renewals 22 1/2 cents, \$2.50 per dozen, and wiring at customer's expense. Twenty per cent. discount on all bills under \$5; \$5 and upwards, |
| Quincy, . . .             | 20 cents, .          | -                              | Supplied on meter at incandescence rates.  | 10 cents, .                              |  |
| Randolph, . . .           | 13 cents, .          | -                              | Monthly rates for 16 c. p. lamps to midnight; 1 lamp \$1; all night lamps, \$1.10 per month. | 13 to 8 cents, according to amount used. |  |
| Lawson (Leicester), . . . | 25 cents, .          | -                              | -  | -  |  |

|                  |           |         |  |   |
|------------------|-----------|---------|--|---|
| Salem,           | 20 cents, | -       | By meter at incandescent rates.  | - |
| Shelburne Falls, | -         | 1 cent, | Special rates according to number of lights and time used.   | - |
| Southbridge,     | 20 cents, | -       | \$10 per lamp per year for 6 nights per week until 10 P.M.; 7 nights per week until 12 P.M., \$12. | - |

discount 25 to 40 per cent., according to amount used, if paid before 10th of each month. Minimum monthly charge of \$1.25, subject to discount of 25 cents if paid before 10th of each month.

Renewals free. Wiring at cost. Enclosed arcs, 50 per cent. discount in city proper and 40 per cent. at summer resorts; and for incandescent lights 25 per cent. discount for payment before the 15th; 10 per cent. additional on bills over \$500 per year and a further 10 per cent. on bills over \$1,000 per year. For summer resort incandescent lighting 20 cents per k. w. hour, with discount of 10 per cent. for prompt payment. Continuous power service, \$50 to \$75 per year per h. p. Discount on power of 5 per cent. for prompt payment. Minimum monthly charge of 66 cents for incandescent lighting, \$2 for Nernst, and arc lights and power, subject to regular discounts for prompt payment.

Wiring and renewals at cost.

Wiring at cost. Renewals free. Minimum monthly charge of 75 cents. Discounts: 5 per cent. on bills of \$5 to \$10; 10 per cent. on bills of \$10 to \$15; 15 per cent. on bills of \$15 to \$20; 25 per cent. on \$20 and over.

18 to 5 cents per h. p. hour.



| COMPANY.   | INCANDESCENT LIGHTS. |                                |  | ARCO LIGHTS.   |                | Electric Power Per Kilowatt. | Remarks.  |
|--|----------------------|--------------------------------|--|--|----------------|------------------------------|---|
|  | RATES BY METER.      |                                | Rates by Contract.                       | Rates by Contract.   |                |                              |   |
|  | Per Kilowatt Hour.   | Per 16 Candle-power Lamp Hour. |  |  |                |                              |   |
| South Hadley Falls,                                  | 20 cents,            | -                              | Special rates, according to amount used. | -  | -              | -                            | Wiring at cost and renewals free. Discounts on lights by meter: on bills to \$5, 5 per cent.; from \$5 to \$7.50, 10 per cent.; from \$7.50 to \$10, 20 per cent.; from \$10 to \$15, 25 per cent.; from \$15 to \$20, 30 per cent.; over \$20, 40 per cent. Discount 10 per cent. if paid on or before the 10th of month. Minimum charge of \$1 per month. Renewals at cost.   |
| Spencer, . . . . .                                   | 20 cents,            | -                              | -  | By meter at incandescent rates.  | -              | -                            | Customers pay for wiring. Renewals at cost. Minimum monthly charge of \$1.  |
| Stoughton, . . . . .                                 | 20 cents,            | -                              | -  | \$5 per light per month,   | 10 to 5 cents, | -                            | Customers pay for renewals. Discount of 10 per cent. from meter rates for payment within 15 days. Special rates, from 18 to 6 cents per k. w. hour, for summer customers. Prices for power: a readiness to serve, charge of \$1.50 per h. p. per month; additional current from .045 to .01 per k. w. hour, according to amount used. Minimum charge of \$1 per month. Flat rate of 7 cents per k. w. hour to large summer customers. |
| Suburban (Revere), . . . . .                         | 20 cents,            | -                              | -  | \$10 per month for 1 lamp, burning until 12 P.M.; 2 lamps, \$9.50 each; 3 lamps, \$9 each; 4 lamps, \$8.62½ each; special rates for a larger number and for summer customers. Special discount from prices stated where customer furnishes all wiring. | -              | -                            | Renewals at cost. Renewals 25 cents each. No free wiring.   |
| Sunderland, . . . . .<br>Turner, G. H. (Charlemont). | 20 cents,            | -                              | 25 cents a month for each 16 c. p. lamp. | -  | -              | -                            |   |

|  |                                 |  |  |  |   |
|--|---------------------------------|--|--|--|---|
| <p>Union (Franklin), . . . . .</p>         | <p>20 cents, . . . . .</p>      | <p>16 c. p. lamps to 11 P.M., 6 nights per week, \$1 per lamp per month; 5 nights per week, 90 cents; 4 nights, 80 cents; 3 nights, 75 cents; 2 nights, 70 cents.</p> <p>25 cents to \$1 per 16 c. p. lamp per month, depending on number of lamps, and hours of burning.</p>  | <p>Burning 5 nights, \$6 per month; 4 nights, \$5 50; 3 nights, \$5; 2 nights, \$4 50. Transient light, 50 cents per night and cost of installation. \$5 to \$8 per light per month.</p>   | <p>5 to 2 cents, according to demand.</p>  | <p>Wiring at customer's expense. Renewals 20 cents each. Minimum monthly charge of \$1.20.</p>  |
| <p>United (Springfield), . . . . .</p>     | <p>18 to 8 cents, . . . . .</p> | <p>Yearly rates for 5 lights or less to 9 P.M., \$9 each; to 10 P.M., \$10; to 12 P.M., \$12; all night, \$15; 10 per cent. above these rates if burned 7 nights a week. Discount from these rates of 10 per cent. for 6 to 10 lights, 15 per cent. on 11 to 15 lights and 20 per cent. on 16 to 20.</p>   | <p>By meter at incandescent rates.</p>   | <p>12 to 3 cents, according to amount used.</p>  | <p>Renewals free. No free incandescent wiring. For the first 2 k. w. hours used per standard lamp of maximum demand during the month, 18 cents per k. w. hour; all used in excess of this, 8 cents per k. w. hour. Minimum monthly charge of \$1. Customers pay for wiring; renewals at cost. Discount of 1 cent per k.w. hour on second 20,000 k. w. hours and 2 cents on all over 40,000 k. w. hours on incandescent monthly bills. Demand system: primary rate, 20 cents per k. w. hour; secondary rate, 12 cents per k. w. hour. Minimum monthly charge of \$1.</p> |
| <p>Uxbridge and Northbridge, . . . . .</p> | <p>20 cents, . . . . .</p>      | <p>For 3 lights or less: all night lighting, \$2 per light per month; burning to 11.15 P.M., \$1.35 per light per month. Discounts if paid by the 15th of the month; on the former class 10 per cent., on the latter 35 cents per lamp. Four lights or more by meter only.</p>   | <p>10 cents, . . . . .</p>   | <p>Discounts for payment on or before 15th of the month on bills for incandescent and arc lights by meter 2 cents per k. w. hour. Minimum monthly charge of \$1. Lamp renewals free. No free incandescent wiring. Discount on bills for power of more than 50 k. w. hours per month of 5 per cent. to 50 per cent., according to amount used. Minimum monthly charge for power of \$2.</p> | <p>Discounts for payment on or before 15th of the month on bills for incandescent and arc lights by meter 2 cents per k. w. hour. Minimum monthly charge of \$1. Lamp renewals free. No free incandescent wiring. Discount on bills for power of more than 50 k. w. hours per month of 5 per cent. to 50 per cent., according to amount used. Minimum monthly charge for power of \$2.</p>  |
| <p>Waltham, . . . . .</p>                  | <p>18 cents, . . . . .</p>      | <p>Discounts for payment on or before 15th of the month on bills for incandescent and arc lights by meter 2 cents per k. w. hour. Minimum monthly charge of \$1. Lamp renewals free. No free incandescent wiring. Discount on bills for power of more than 50 k. w. hours per month of 5 per cent. to 50 per cent., according to amount used. Minimum monthly charge for power of \$2.</p> | <p>Discounts for payment on or before 15th of the month on bills for incandescent and arc lights by meter 2 cents per k. w. hour. Minimum monthly charge of \$1. Lamp renewals free. No free incandescent wiring. Discount on bills for power of more than 50 k. w. hours per month of 5 per cent. to 50 per cent., according to amount used. Minimum monthly charge for power of \$2.</p> | <p>Discounts for payment on or before 15th of the month on bills for incandescent and arc lights by meter 2 cents per k. w. hour. Minimum monthly charge of \$1. Lamp renewals free. No free incandescent wiring. Discount on bills for power of more than 50 k. w. hours per month of 5 per cent. to 50 per cent., according to amount used. Minimum monthly charge for power of \$2.</p> | <p>Discounts for payment on or before 15th of the month on bills for incandescent and arc lights by meter 2 cents per k. w. hour. Minimum monthly charge of \$1. Lamp renewals free. No free incandescent wiring. Discount on bills for power of more than 50 k. w. hours per month of 5 per cent. to 50 per cent., according to amount used. Minimum monthly charge for power of \$2.</p>  |

| COMPANY.               | INCANDESCENT LIGHTS. |                                | ARC LIGHTS.  | Electric Power per Kilowatt.               | Remarks.  |
|------------------------|----------------------|--------------------------------|--|--|---|
|                        | RATES BY METER.      |                                |  |  |   |
|                        | Per Kilowatt Hour.   | Per 16 Candle-power Lamp Hour. |  |  |   |
| Ware, . . . . .        | 20 cents, .          | -                              | By meter at incandescent rates.                      | -  | Wiring at cost; renewals at 15 cents each. Discounts on incandescent lights by meter; on bills of \$5 and under \$10, 10 per cent.; on bills of \$10 and under \$15, 20 per cent.; \$15 and under \$20, 25 per cent.; \$20 to \$30, 30 per cent.; \$30 to \$75, 40 per cent.; \$75 to \$100, 50 per cent.; over \$100, 60 per cent. |
| Webster, . . . . .     | 16 cents, .          | -                              | By meter at 16 to 12 cents according to amount used. | 10 cents, .                                | Discounts on incandescent lights of 1 cent per k. w. hour; if paid on or before the 10th of the month. Discounts on power bills according to quantity used. Wiring at cost; renewals free.  |
| Westborough, . . . . . | 20 cents, .          | -                              | \$75 per light per year,                             | 10 to 4 cents, according to quantity used. | Discounts on monthly bills from \$5 to \$10, 10 per cent.; from \$11 to \$15, 15 per cent.; from \$16 to \$20, 20 per cent.; of \$21 and over, 25 per cent. Wiring at cost; renewals free. Minimum monthly charge of \$1.   |
| Weston, . . . . .      | 20 cents, .          | -                              | -  | -  | No free wiring. Renewals free. The first hundred dollars during a year of all bills is at the gross rate; on the second hundred dollars or fraction thereof a discount of 10 per cent.; on the third hundred dollars or fraction thereof, 15 per cent.; on all over \$300, 20 per cent. Minimum monthly charge of \$1.              |



## CASES PENDING BEFORE THE BOARD.

Petition of customers of the Arlington Gas Light Company for a reduction in price.

Petition of customers in Winchester against the Edison Electric Illuminating Company of Boston for a reduction in price.

Petition of the mayor of Chelsea against the Chelsea Gas Light Company for a reduction in price.

Appeal of the Boston Consolidated Gas Company from a decision of the board of aldermen of Chelsea refusing permission to lay mains.

Petition of the Webster Electric Company for approval of an issue of new stock.

Petition of the mayor of Fall River against the Fall River Gas Works Company for a reduction in price.

Petition of customers against the Salem Gas Light Company for a reduction in price.

Petition of Charles G. Weld against the Edison Electric Illuminating Company of Boston for a supply of electric light.

Petition of the selectmen of Blackstone against the Blackstone Electric Light Company for a reduction in the price of street lighting.

Appeal of the Edison Electric Illuminating Company of Boston from a decision of the board of aldermen in favor of the Congress Street Associates and others.

Petition of the Public Franchise League against the Edison Electric Illuminating Company of Boston relative to the price of electricity.

FORREST E. BARKER.

MORRIS SCHAFF.

ALONZO R. WEED.





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APPENDICES.

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## APPENDIX A.—COMPANIES.

### BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1906.

[From the returns made as corrected by the Board.]

#### ABINGTON AND ROCKLAND, ELECTRIC LIGHT AND POWER COM- PANY OF.

| ASSETS.   |          |           |          |
|---|----------|-----------|----------|
| Real estate, . . . . .                                    |          | \$20,769  | 10       |
| Steam plant, . . . . .                                    |          | 24,399    | 02       |
| Electric plant, . . . . .                                 |          | 16,363    | 73       |
| Electric lines, . . . . .                                 |          | 20,515    | 89       |
| Transformers, . . . . .                                   |          | 3,830     | 64       |
| Meters, . . . . .   |          | 6,535     | 07       |
| Arc lamps, . . . . .                                      |          | 1,500     | 00       |
| Due for light and power, . . . . .                        |          | 4,140     | 21       |
| Fuel on hand, . . . . .                                   |          | 2,907     | 00       |
| Carbons on hand, . . . . .                                |          | 21        | 75       |
| Oil and waste on hand, . . . . .                          |          | 32        | 20       |
| Incandescent lamps on hand, . . . . .                     |          | 586       | 96       |
| Other materials on hand, . . . . .                        |          | 2,052     | 05       |
| Motors on hand, . . . . .                                 |          | 2,217     | 86       |
| Fixtures on hand, . . . . .                               |          | 241       | 44       |
| Interest prepaid, . . . . .                               |          | 33        | 89       |
| Cash on hand, . . . . .                                   |          | 12,664    | 93       |
| Investments, . . . . .                                    |          | 1,635     | 16       |
| Total assets, as per books of the company, . . . . .      |          | \$120,446 | 90       |
| LIABILITIES.  |          |           |          |
| Capital stock, . . . . .                                  |          | \$75,000  | 00       |
| Bonds issued, . . . . .                                   |          | 25,000    | 00       |
| Notes payable, . . . . .                                  |          | 4,000     | 00       |
| Unpaid bills, . . . . .                                   |          | 4,475     | 42       |
| Interest accrued but not due, . . . . .                   |          | 312       | 50       |
| Total liabilities, as per books of the company, . . . . . |          | \$108,787 | 92       |
| Profit and loss balance, . . . . .                        |          | 11,658    | 98       |
|   |          | \$120,446 | 90       |
| MANUFACTURING ACCOUNT.                                    |          | Dr.       | Cr.      |
| Operating expenses:                                       |          |           |          |
| At station, . . . . .                                     | \$10,593 |           |          |
| For distribution, . . . . .                               | 4,228    |           |          |
| management, . . . . .                                     | 3,289    |           |          |
| taxes and incidentals, . . . . .                          | 2,082    |           |          |
| current bought, . . . . .                                 | 1,695    |           |          |
|   |          | \$21,888  | 67       |
| Income from sale of light and power, . . . . .            |          |           | \$34,929 |
| Balance to profit and loss, . . . . .                     |          | 13,040    | 45       |
|   |          | \$34,929  | \$34,929 |
|   |          | 12        | 12       |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$4,277 43  |
| Balance of manufacturing account, . . . . . |             | 13,040 45   |
| Interest received, . . . . .                |             | 4 75        |
| Rents, . . . . .                            |             | 132 00      |
| Interest paid, . . . . .                    | \$1,250 00  |             |
| Dividends declared, . . . . .               | 3,750 00    |             |
| Other items, . . . . .                      | 795 65      |             |
| Balance June 30, 1906, . . . . .            | 11,658 98   |             |
|   | \$17,454 63 | \$17,454 63 |

## ADAMS GAS LIGHT COMPANY.

## ASSETS.

|   |             |
|---|-------------|
| Real estate (gas), . . . . .                            | \$20,000 00 |
| Machinery and manufacturing appliances (gas), . . . . . | 9,000 00    |
| Street mains (gas), . . . . .                           | 26,300 00   |
| Meters (gas), . . . . .                                 | 4,414 00    |
| Due for gas, . . . . .                                  | 1,275 68    |
| Stoves on hand, . . . . .                               | 717 73      |
| Steam plant (electric), . . . . .                       | 400 00      |
| Electric plant, . . . . .                               | 100 00      |
| Electric lines, . . . . .                               | 20,200 00   |
| Transformers, . . . . .                                 | 3,513 00    |
| Meters (electric), . . . . .                            | 3,344 06    |
| Arc lamps, . . . . .                                    | 2,416 00    |
| Due for electric light and power, . . . . .             | 1,725 31    |
| Carbons on hand, . . . . .                              | 26 00       |
| Incandescent lamps on hand, . . . . .                   | 900 00      |
| Electric fixtures on hand, . . . . .                    | 13 45       |
| Horses, wagons, etc., . . . . .                         | 450 00      |
| Sundry accounts due the company, . . . . .              | 837 06      |
| Office furniture, . . . . .                             | 375 00      |
| Cash on hand, . . . . .                                 | 575 37      |
| Total assets, as per books of the company, . . . . .    | \$96,585 66 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                  | \$17,300 00 |
| Notes payable, . . . . .                                  | 54,800 00   |
| Unpaid bills, . . . . .                                   | 1,165 66    |
| Deposits, . . . . .                                       | 28 50       |
| Total liabilities, as per books of the company, . . . . . | \$73,294 16 |
| Profit and loss balance, . . . . .                        | 23,291 50   |
|   | \$96,585 66 |

## MANUFACTURING ACCOUNT.

|                                  | Dr.         | Cr. |
|----------------------------------|-------------|-----|
| Operating expenses (gas) :       |             |     |
| At works, . . . . .              | \$2 25      |     |
| For distribution, . . . . .      | 2,404 52    |     |
| management, . . . . .            | 473 59      |     |
| taxes and incidentals, . . . . . | 482 04      |     |
| gas bought, . . . . .            | 8,211 29    |     |
|                                  | \$11,573 69 |     |

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| <b>Operating expenses (electric):</b>                |                    |                    |
| For distribution, . . . . .                          | \$3,813 02         |                    |
| management, . . . . .                                | 627 56             |                    |
| taxes and incidentals, . . . . .                     | 613 30             |                    |
| current bought, . . . . .                            | 6,840 70           |                    |
|  | <u>\$11,894 58</u> |                    |
| <b>Income from sale of gas, . . . . .</b>            |                    | \$13,958 78        |
| sale of electric light and power, . . . . .          |                    | 19,339 39          |
| <b>Balance to profit and loss:</b>                   |                    |                    |
| Gas, . . . . .                                       | 2,385 09           |                    |
| Electric, . . . . .                                  | 7,444 81           |                    |
|  | <u>\$33,298 17</u> | <u>\$33,298 17</u> |
| <b>PROFIT AND LOSS ACCOUNT.</b>                      |                    |                    |
|  | Dr.                | Cr.                |
| Balance June 30, 1905, . . . . .                     |                    | \$19,457 56        |
| Balance of gas manufacturing account, . . . . .      |                    | 2,385 09           |
| Balance of electric manufacturing account, . . . . . |                    | 7,444 81           |
| Rents, . . . . .                                     |                    | 56 75              |
| Other items of income, . . . . .                     |                    | 5 07               |
| Interest paid, . . . . .                             | \$2,485 52         |                    |
| Dividends declared, . . . . .                        | 2,076 00           |                    |
| Depreciation, . . . . .                              | 1,139 99           |                    |
| Other items, . . . . .                               | 356 27             |                    |
| Balance June 30, 1906, . . . . .                     | 23,291 50          |                    |
|  | <u>\$29,349 28</u> | <u>\$29,349 28</u> |

ADAMS, U. S.  
(Townsend.)

|   | MANUFACTURING ACCOUNT. |                   |
|---|------------------------|-------------------|
|   | Dr.                    | Cr.               |
| <b>Operating expenses:</b>                            |                        |                   |
| At station, . . . . .                                 | \$987 06               |                   |
| For distribution, . . . . .                           | 186 32                 |                   |
| management, . . . . .                                 | 76 50                  |                   |
| taxes and incidentals, . . . . .                      | 91 52                  |                   |
|   | <u>\$1,341 40</u>      |                   |
| <b>Income from sale of light and power, . . . . .</b> |                        | \$2,217 85        |
| other sources, . . . . .                              |                        | 47 98             |
| <b>Balance to profit and loss, . . . . .</b>          | 924 43                 |                   |
|   | <u>\$2,265 83</u>      | <u>\$2,265 83</u> |

AMERICAN WOOLEN COMPANY.  
(Maynard.)

|   | MANUFACTURING ACCOUNT. |                    |
|---|------------------------|--------------------|
|   | Dr.                    | Cr.                |
| <b>Operating expenses:</b>                            |                        |                    |
| At station, . . . . .                                 | \$3,650 00             |                    |
| For distribution, . . . . .                           | 1,176 68               |                    |
| management, . . . . .                                 | 1,243 00               |                    |
| taxes and incidentals, . . . . .                      | 902 30                 |                    |
|   | <u>\$6,971 98</u>      |                    |
| <b>Income from sale of light and power, . . . . .</b> |                        | \$9,698 42         |
| other sources, . . . . .                              |                        | 717 93             |
| <b>Balance to profit and loss, . . . . .</b>          | 3,444 37               |                    |
|   | <u>\$10,416 35</u>     | <u>\$10,416 35</u> |

## AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

| ASSETS.   |             |             |              |
|---|-------------|-------------|--------------|
| Real estate, . . . . .                                    |             |             | \$13,710 40  |
| Steam plant, . . . . .                                    |             |             | 20,046 65    |
| Electric plant, . . . . .                                 |             |             | 23,483 15    |
| Electric lines, . . . . .                                 |             |             | 15,217 49    |
| Transformers, . . . . .                                   |             |             | 3,463 68     |
| Meters, . . . . .   |             |             | 3,686 87     |
| Arc lamps, . . . . .                                      |             |             | 2,730 87     |
| Due for light and power, . . . . .                        |             |             | 3,784 86     |
| Fuel on hand, . . . . .                                   |             |             | 457 11       |
| Carbons on hand, . . . . .                                |             |             | 25 36        |
| Oil and waste on hand, . . . . .                          |             |             | 17 02        |
| Incandescent lamps on hand, . . . . .                     |             |             | 47 68        |
| Globes on hand, . . . . .                                 |             |             | 12 20        |
| Other materials on hand, . . . . .                        |             |             | 563 96       |
| Fixtures on hand, . . . . .                               |             |             | 671 20       |
| Sundry accounts due the company, . . . . .                |             |             | 1,377 97     |
| Office furniture, . . . . .                               |             |             | 276 11       |
| Cash on hand, . . . . .                                   |             |             | 1,149 98     |
| Reserved fund, . . . . .                                  |             |             | 1,136 15     |
| Insurance, . . . . .                                      |             |             | 403 40       |
| Investments, . . . . .                                    |             |             | 2,000 00     |
|   |             |             | <hr/>        |
| Total assets, as per books of the company, . . . . .      |             |             | \$94,261 50  |
| Profit and loss balance, . . . . .                        |             |             | 11,968 49    |
|   |             |             | <hr/>        |
|   |             |             | \$106,229 99 |
| LIABILITIES.  |             |             |              |
| Capital stock, . . . . .                                  |             |             | \$50,300 00  |
| Notes payable, . . . . .                                  |             |             | 53,950 00    |
| Unpaid bills, . . . . .                                   |             |             | 1,334 16     |
| Interest accrued but not due, . . . . .                   |             |             | 645 83       |
|   |             |             | <hr/>        |
| Total liabilities, as per books of the company, . . . . . |             |             | \$106,229 99 |
| MANUFACTURING ACCOUNT.                                    |             |             |              |
| Operating expenses:                                       |             | Dr.         | Cr.          |
| At station, . . . . .                                     | \$13,687 58 |             |              |
| For distribution, . . . . .                               | 3,759 02    |             |              |
| management, . . . . .                                     | 738 90      |             |              |
| taxes and incidentals, . . . . .                          | 1,680 39    |             |              |
|   |             |             |              |
|   |             | <hr/>       |              |
| Income from sale of light and power, . . . . .            |             | \$19,865 89 |              |
| other sources, . . . . .                                  |             |             | \$26,121 50  |
|   |             |             | 777 76       |
| Balance to profit and loss, . . . . .                     |             | 7,033 37    |              |
|   |             |             |              |
|   |             | <hr/>       |              |
|   |             | \$26,899 26 | \$26,899 26  |
| PROFIT AND LOSS ACCOUNT.                                  |             |             |              |
|   |             | Dr.         | Cr.          |
| Balance June 30, 1905, . . . . .                          |             | \$15,839 70 |              |
| Balance of manufacturing account, . . . . .               |             |             | \$7,033 37   |
| Interest received, . . . . .                              |             |             | 27 86        |
| Other items of income, . . . . .                          |             |             | 19 00        |
| Interest paid, . . . . .                                  |             | 2,801 91    |              |
| Other items, . . . . .                                    |             | 407 11      |              |
| Balance June 30, 1906, . . . . .                          |             |             | 11,968 49    |
|   |             |             |              |
|   |             | <hr/>       |              |
|   |             | \$19,048 72 | \$19,048 72  |

## AMESBURY AND SALISBURY GAS COMPANY.

## ASSETS.

|   |                     |
|---|---------------------|
| Real estate, . . . . .                                      | \$6,725 16          |
| Machinery and manufacturing appliances, . . . . .           | 64,710 08           |
| Street mains, . . . . .                                     | 78,161 20           |
| Meters, . . . . .   | 7,066 97            |
| Due for gas, . . . . .                                      | 7,080 36            |
| Gas coal on hand, . . . . .                                 | 648 63              |
| Coke on hand, . . . . .                                     | 1,049 51            |
| Enrichers on hand, . . . . .                                | 379 72              |
| Purifying materials on hand, . . . . .                      | 200 00              |
| Other materials on hand, . . . . .                          | 25 00               |
| Stoves on hand, . . . . .                                   | 565 70              |
| Fixtures on hand, . . . . .                                 | 151 40              |
| Sundry accounts due the company, . . . . .                  | 5,207 41            |
| Office furniture, . . . . .                                 | 293 18              |
| Cash on hand, . . . . .                                     | 2,680 21            |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$174,944 53</b> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$60,000 00         |
| Bonds issued, . . . . .  | 60,000 00           |
| Notes payable, . . . . .   | 26,800 00           |
| Interest accrued but not due, . . . . .                          | 625 00              |
| Unpaid bills, . . . . .  | 23,402 07           |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$170,827 07</b> |
| Profit and loss balance, . . . . .                               | 4,117 46            |
|  | <b>\$174,944 53</b> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| At works, . . . . .                   | \$8,792 13  |             |
| For distribution, . . . . .           | 740 22      |             |
| management, . . . . .                 | 2,235 65    |             |
| taxes and incidentals, . . . . .      | 791 14      |             |
|                                       | <hr/>       |             |
|                                       | \$12,559 14 |             |
| Income from sale of gas, . . . . .    |             | \$16,549 60 |
| other sources, . . . . .              |             | 1,780 00    |
| Balance to profit and loss, . . . . . | 5,770 46    |             |
|                                       | <hr/>       |             |
|                                       | \$18,329 60 | \$18,329 60 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            |            | \$3,935 23 |
| Balance of manufacturing account, . . . . . |            | 5,770 46   |
| Interest paid, . . . . .                    | \$4,587 44 |            |
| Other items, . . . . .                      | 1,000 79   |            |
| Balance June 30, 1906, . . . . .            | 4,117 46   |            |
|   | <hr/>      |            |
|   | \$9,705 69 | \$9,705 69 |

## AMHERST GAS COMPANY.

| ASSETS.   |  |                     |
|---|--|---------------------|
| Real estate (gas), . . . . .                              |  | \$405 00            |
| Machinery and manufacturing appliances (gas), . . . . .   |  | 4,651 50            |
| Street mains (gas), . . . . .                             |  | 4,151 34            |
| Meters (gas), . . . . .                                   |  | 757 90              |
| Due for gas, . . . . .                                    |  | 474 91              |
| Enrichers on hand, . . . . .                              |  | 232 00              |
| Other gas materials on hand, . . . . .                    |  | 25 00               |
| Real estate (electric), . . . . .                         |  | 6,351 47            |
| Steam plant (electric), . . . . .                         |  | 35,659 82           |
| Electric plant, . . . . .                                 |  | 24,217 26           |
| Electric lines, . . . . .                                 |  | 20,430 29           |
| Transformers, . . . . .                                   |  | 4,877 57            |
| Meters (electric), . . . . .                              |  | 4,961 82            |
| Arc lamps, . . . . .                                      |  | 1,667 42            |
| Due for electric light and power, . . . . .               |  | 3,606 24            |
| Fuel on hand (electric), . . . . .                        |  | 847 00              |
| Other electric materials on hand, . . . . .               |  | 312 84              |
| Sundry accounts due the company, . . . . .                |  | 791 76              |
| Office furniture, . . . . .                               |  | 679 10              |
| Cash on hand, . . . . .                                   |  | 353 65              |
| Insurance, . . . . .                                      |  | 100 00              |
| Total assets, as per books of the company, . . . . .      |  | <u>\$115,553 89</u> |
| LIABILITIES.  |  |                     |
| Capital stock, . . . . .                                  |  | \$60,000 00         |
| Bonds issued, . . . . .                                   |  | 30,000 00           |
| Notes payable, . . . . .                                  |  | 14,000 00           |
| Unpaid bills, . . . . .                                   |  | 5,574 52            |
| Total liabilities, as per books of the company, . . . . . |  | <u>\$109,574 52</u> |
| Profit and loss balance, . . . . .                        |  | 5,979 37            |
|   |  | <u>\$115,553 89</u> |

| MANUFACTURING ACCOUNT.                      |                  | Dr.                | Cr.                |
|---|------------------|--------------------|--------------------|
| Operating expenses (gas) :                  |                  |                    |                    |
| At works, . . . . .                         | \$ ,991 45       |                    |                    |
| For distribution, . . . . .                 | 35 90            |                    |                    |
| management, . . . . .                       | 659 35           |                    |                    |
| taxes and incidentals, . . . . .            | 396 00           |                    |                    |
|   | <u>3,082 70</u>  |                    |                    |
| Operating expenses (electric) :             |                  |                    |                    |
| At station, . . . . .                       | \$9,997 60       |                    |                    |
| For distribution, . . . . .                 | 1,847 72         |                    |                    |
| management, . . . . .                       | 1,927 99         |                    |                    |
| taxes and incidentals, . . . . .            | 1,275 62         |                    |                    |
|   | <u>15,048 93</u> |                    |                    |
| Income from sale of gas, . . . . .          |                  |                    | \$2,873 11         |
| sale of electric light and power, . . . . . |                  |                    | 20,944 67          |
| Balance to profit and loss :                |                  |                    |                    |
| Gas, . . . . .                              |                  |                    | 209 59             |
| Electric, . . . . .                         |                  | 5,895 74           |                    |
|   |                  | <u>\$24,027 37</u> | <u>\$24,027 37</u> |

## PROFIT AND LOSS ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Balance June 30, 1905, . . . . .                     |                    | \$6,499 23         |
| Balance of gas manufacturing account, . . . . .      | \$209 59           |                    |
| Balance of electric manufacturing account, . . . . . |                    | 5,895 74           |
| Interest paid, . . . . .                             | 2,120 01           |                    |
| Dividends declared, . . . . .                        | 3,600 00           |                    |
| Other items, . . . . .                               | 486 00             |                    |
| Balance June 30, 1906, . . . . .                     | 5,979 37           |                    |
|  | <u>\$12,394 97</u> | <u>\$12,394 97</u> |

## ARLINGTON GAS LIGHT COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$20,816 19  |
| Machinery and manufacturing appliances, . . . . .    | 39,373 65    |
| Street mains, . . . . .                              | 79,704 83    |
| Meters, . . . . .                                    | 9,180 17     |
| Due for gas, . . . . .                               | 2,043 84     |
| Gas coal on hand, . . . . .                          | 4,002 65     |
| Coke on hand, . . . . .                              | 675 00       |
| Tar on hand, . . . . .                               | 195 00       |
| Enrichers on hand, . . . . .                         | 194 01       |
| Other materials on hand, . . . . .                   | 611 17       |
| Stoves on hand, . . . . .                            | 556 80       |
| Fixtures on hand, . . . . .                          | 730 20       |
| Horses, wagons, etc., . . . . .                      | 1,391 00     |
| Sundry accounts due the company, . . . . .           | 10,907 75    |
| Office furniture, . . . . .                          | 811 34       |
| Cash on hand, . . . . .                              | 86 04        |
| Insurance and interest, . . . . .                    | 476 33       |
| Total assets, as per books of the company, . . . . . | \$181,656 37 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$95,000 00 |
| Bonds issued, . . . . .                                     | 30,000 00   |
| Notes payable, . . . . .                                    | 27,800 00   |
| Unpaid bills, . . . . .                                     | 1,800 00    |
| Deposits, . . . . .   | 160 60      |
| Interest accrued but not due, . . . . .                     | 514 97      |
| Amounts due from the company, not included above, . . . . . | 6,963 26    |

|   |              |
|---|--------------|
| Total liabilities, as per books of the company, . . . . . | \$162,238 82 |
| Profit and loss balance, . . . . .                        | 19,417 54    |

\$181,656 37

## MANUFACTURING ACCOUNT.

| Operating expenses:              | DR.                | CR. |
|----------------------------------|--------------------|-----|
| At works, . . . . .              | \$13,372 72        |     |
| For distribution, . . . . .      | 3,111 98           |     |
| management, . . . . .            | 5,870 63           |     |
| taxes and incidentals, . . . . . | 1,882 73           |     |
|                                  | <u>\$24,238 06</u> |     |



## GAS AND ELECTRIC LIGHT.

[Jan.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Income from sale of gas, . . . . .          |             | \$26,376 12 |
| residuals, . . . . .                        |             | 3,169 46    |
| other sources, . . . . .                    |             | 61 83       |
| Balance to profit and loss, . . . . .       | \$5,369 35  |             |
|   | \$29,607 41 | \$29,607 41 |
| <b>PROFIT AND LOSS ACCOUNT.</b>             |             |             |
|   | DR.         | CR.         |
| Balance June 30, 1905, . . . . .            |             | \$18,130 93 |
| Balance of manufacturing account, . . . . . |             | 5,369 35    |
| Interest paid, . . . . .                    | \$3,051 59  |             |
| Depreciation, . . . . .                     | 500 00      |             |
| Other items, . . . . .                      | 531 15      |             |
| Balance June 30, 1906, . . . . .            | 19,417 54   |             |
|   | \$23,500 28 | \$23,500 28 |

## ASHBURNHAM.

(See GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.)

## ASHBY.

(See W. O. LOVELAND.)

## ATHOL GAS AND ELECTRIC COMPANY.

| ASSETS.   |  |              |
|---|--|--------------|
| Real estate (gas), . . . . .                            |  | \$9,000 00   |
| Machinery and manufacturing appliances (gas), . . . . . |  | 16,112 20    |
| Street mains (gas), . . . . .                           |  | 19,093 34    |
| Meters (gas), . . . . .                                 |  | 2,934 82     |
| Due for gas, . . . . .                                  |  | 965 09       |
| Gas coal on hand, . . . . .                             |  | 31 85        |
| Enrichers on hand, . . . . .                            |  | 46 02        |
| Purifying materials on hand, . . . . .                  |  | 52 50        |
| Other gas materials on hand, . . . . .                  |  | 200 00       |
| Stoves on hand, . . . . .                               |  | 45 88        |
| Real estate (electric), . . . . .                       |  | 1,550 00     |
| Steam plant (electric), . . . . .                       |  | 17,312 74    |
| Electric plant, . . . . .                               |  | 40,030 82    |
| Electric lines, . . . . .                               |  | 7,371 13     |
| Transformers, . . . . .                                 |  | 1,333 89     |
| Meters (electric), . . . . .                            |  | 1,647 70     |
| Arc lamps, . . . . .                                    |  | 1,960 65     |
| Due for electric light and power, . . . . .             |  | 1,434 85     |
| Fuel on hand (electric), . . . . .                      |  | 157 90       |
| Carbons on hand, . . . . .                              |  | 16 00        |
| Oil and waste on hand, . . . . .                        |  | 13 16        |
| Incandescent lamps on hand, . . . . .                   |  | 38 08        |
| Globes on hand, . . . . .                               |  | 11 93        |
| Other electric materials on hand, . . . . .             |  | 100 00       |
| Electric fixtures on hand, . . . . .                    |  | 451 69       |
| Cash on hand, . . . . .                                 |  | 2,443 22     |
| Total assets, as per books of the company, . . . . .    |  | \$124,355 46 |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$50,000 00         |
| Bonds issued, . . . . .                                   | 50,000 00           |
| Interest accrued but not due, . . . . .                   | 625 00              |
| Total liabilities, as per books of the company, . . . . . | \$100,625 00        |
| Profit and loss balance, . . . . .                        | 23,730 46           |
|   | <u>\$124,355 46</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas) :                  | Dr.                | Cr.                |
|---|--------------------|--------------------|
| At works, . . . . .                         | \$5,148 47         |                    |
| For distribution, . . . . .                 | 558 98             |                    |
| management, . . . . .                       | 761 32             |                    |
| taxes and incidentals, . . . . .            | 651 34             |                    |
|   | <u>\$7,120 11</u>  |                    |
| Operating expenses (electric) :             |                    |                    |
| At station, . . . . .                       | \$12,283 59        |                    |
| For distribution, . . . . .                 | 737 36             |                    |
| management, . . . . .                       | 760 71             |                    |
| taxes and incidentals, . . . . .            | 1,141 84           |                    |
|   | <u>14,923 50</u>   |                    |
| Income from sale of gas, . . . . .          |                    | \$14,046 13        |
| other sources (gas), . . . . .              |                    | 7 50               |
| sale of electric light and power, . . . . . |                    | 18,670 20          |
| other sources (electric), . . . . .         |                    | 4 00               |
| Balance to profit and loss :                |                    |                    |
| Gas, . . . . .                              | 6,933 52           |                    |
| Electric, . . . . .                         | 3,750 70           |                    |
|   | <u>\$32,727 83</u> | <u>\$32,727 83</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Balance June 30, 1905, . . . . .                     |                    | \$28,085 94        |
| Balance of gas manufacturing account, . . . . .      |                    | 6,933 52           |
| Balance of electric manufacturing account, . . . . . |                    | 3,750 70           |
| Jobbing, . . . . .                                   |                    | 535 31             |
| Interest paid, . . . . .                             | \$2,575 01         |                    |
| Dividends declared, . . . . .                        | 3,000 00           |                    |
| Depreciation, . . . . .                              | 10,000 00          |                    |
| Balance June 30, 1906, . . . . .                     | 23,730 46          |                    |
|  | <u>\$39,305 47</u> | <u>\$39,305 47</u> |

## ATTLEBORO GAS LIGHT COMPANY CORPORATION.

## ASSETS.

|   |             |
|---|-------------|
| Real estate, . . . . .                            | \$40,353 31 |
| Machinery and manufacturing appliances, . . . . . | 38,404 95   |
| Street mains, . . . . .                           | 24,937 81   |
| Meters, . . . . .                                 | 9,650 50    |
| Due for gas, . . . . .                            | 3,224 67    |
| Gas coal on hand, . . . . .                       | 8,968 00    |
| Coke on hand, . . . . .                           | 96 00       |
| Tar on hand, . . . . .                            | 212 50      |
| Enrichers on hand, . . . . .                      | 331 94      |
| Purifying materials on hand, . . . . .            | 160 00      |
| Other gas materials on hand, . . . . .            | 1,666 40    |
| Stoves on hand, . . . . .                         | 226 88      |

|  |                     |
|--|---------------------|
| Fixtures on hand, . . . . .                          | \$148 85            |
| Sundry accounts due the company, . . . . .           | 1,098 47            |
| Office furniture, . . . . .                          | 550 21              |
| Cash on hand, . . . . .                              | 1,618 14            |
| Investments, . . . . .                               | 7,993 93            |
| Total assets, as per books of the company, . . . . . | <u>\$139,642 01</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$46,400 00         |
| Notes payable, . . . . .                                  | 13,000 00           |
| Unpaid bills, . . . . .                                   | 2,207 45            |
| Deposits, . . . . .                                       | 11 09               |
| Total liabilities, as per books of the company, . . . . . | <u>\$61,618 54</u>  |
| Profit and loss balance, . . . . .                        | 78,023 47           |
|   | <u>\$139,642 01</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | DR.                | CR.                |
|---------------------------------------|--------------------|--------------------|
| At works, . . . . .                   | \$22,955 77        |                    |
| For distribution, . . . . .           | 4,838 11           |                    |
| management, . . . . .                 | 5,970 78           |                    |
| taxes and incidentals, . . . . .      | 1,688 69           |                    |
|                                       |                    | \$35,453 35        |
| Income from sale of gas, . . . . .    |                    | \$43,240 57        |
| residuals, . . . . .                  |                    | 6,254 16           |
| other sources, . . . . .              |                    | 79 87              |
| Balance to profit and loss, . . . . . | 14,121 25          |                    |
|                                       | <u>\$49,574 60</u> | <u>\$49,574 60</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$68,509 98        |
| Balance of manufacturing account, . . . . . |                    | 14,121 25          |
| Interest received, . . . . .                |                    | 211 35             |
| Rents, . . . . .                            |                    | 1,186 86           |
| Jobbing, . . . . .                          |                    | 529 27             |
| Other items of income, . . . . .            |                    | 50                 |
| Interest paid, . . . . .                    | \$644 53           |                    |
| Dividends declared, . . . . .               | 5,568 00           |                    |
| Other items, . . . . .                      | 323 21             |                    |
| Balance June 30, 1906, . . . . .            | 78,023 47          |                    |
|   | <u>\$84,559 21</u> | <u>\$84,559 21</u> |

## ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

## ASSETS.

|                                    |             |
|------------------------------------|-------------|
| Real estate, . . . . .             | \$28,931 95 |
| Steam plant, . . . . .             | 73,171 90   |
| Water power plant, . . . . .       | 2,537 63    |
| Electric plant, . . . . .          | 29,332 75   |
| Electric lines, . . . . .          | 33,730 93   |
| Transformers, . . . . .            | 12,545 44   |
| Meters, . . . . .                  | 9,190 00    |
| Arc lamps, . . . . .               | 2,767 44    |
| Due for light and power, . . . . . | 9,616 32    |
| Fuel on hand, . . . . .            | 6,299 20    |
| Carbons on hand, . . . . .         | 95 62       |
| Oil and waste on hand, . . . . .   | 75 53       |

|  |                     |
|--|---------------------|
| Incandescent lamps on hand, . . . . .                | \$487 27            |
| Globes on hand, . . . . .                            | 132 65              |
| Other materials on hand, . . . . .                   | 1,218 06            |
| Motors on hand, . . . . .                            | 1,117 50            |
| Fixtures on hand, . . . . .                          | 1,662 11            |
| Horses, wagons, etc., . . . . .                      | 779 85              |
| Sundry accounts due the company, . . . . .           | 2,135 85            |
| Office furniture, . . . . .                          | 500 00              |
| Cash on hand, . . . . .                              | 19,849 52           |
| Investments, . . . . .                               | 1,000 00            |
| Sinking fund, . . . . .                              | 3,000 00            |
| Total assets, as per books of the company, . . . . . | <u>\$240,147 52</u> |

LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$165,000 00        |
| Bonds issued, . . . . .                                   | 30,000 00           |
| Unpaid bills, . . . . .                                   | 9,448 54            |
| Unpaid dividends, . . . . .                               | 2,475 00            |
| Interest accrued but not due, . . . . .                   | 125 00              |
| Total liabilities, as per books of the company, . . . . . | <u>\$207,048 54</u> |
| Profit and loss balance, . . . . .                        | 33,098 98           |
|   | <u>\$240,147 52</u> |

MANUFACTURING ACCOUNT.

|  |             |                    |                    |
|--|-------------|--------------------|--------------------|
| Operating expenses:                            |             | DR.                | CR.                |
| At station, . . . . .                          | \$18,274 52 |                    |                    |
| For distribution, . . . . .                    | 3,179 58    |                    |                    |
| management, . . . . .                          | 5,204 07    |                    |                    |
| taxes and incidentals, . . . . .               | 2,723 71    |                    |                    |
|  |             | \$29,381 88        |                    |
| Income from sale of light and power, . . . . . |             |                    | \$64,833 32        |
| Balance to profit and loss, . . . . .          |             | 35,451 44          |                    |
|  |             | <u>\$64,833 32</u> | <u>\$64,833 32</u> |

PROFIT AND LOSS ACCOUNT.

|   |                    |                    |
|---|--------------------|--------------------|
|   | DR.                | DR.                |
| Balance June 30, 1905, . . . . .            |                    | \$18,320 94        |
| Balance of manufacturing account, . . . . . |                    | 35,451 44          |
| Interest received, . . . . .                |                    | 151 84             |
| Rents, . . . . .                            |                    | 244 50             |
| Jobbing, . . . . .                          |                    | 23 41              |
| Interest paid, . . . . .                    | \$1,500 00         |                    |
| Dividends declared, . . . . .               | 8,075 00           |                    |
| Depreciation, . . . . .                     | 11,508 53          |                    |
| Other items, . . . . .                      | 9 62               |                    |
| Balance June 30, 1906, . . . . .            | 33,098 98          |                    |
|   | <u>\$54,192 13</u> | <u>\$54,192 13</u> |

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

|                                    |            |
|------------------------------------|------------|
| Real estate, . . . . .             | \$3,270 21 |
| Steam plant, . . . . .             | 6,715 16   |
| Electric plant, . . . . .          | 5,537 63   |
| Electric lines, . . . . .          | 13,376 36  |
| Transformers, . . . . .            | 1,494 31   |
| Meters, . . . . .                  | 2,779 60   |
| Arc lamps, . . . . .               | 511 91     |
| Due for light and power, . . . . . | 2,400 19   |

|   |                    |
|---|--------------------|
| Fuel on hand, . . . . .                                     | \$157 50           |
| Carbons on hand, . . . . .                                  | 3 50               |
| Oil and waste on hand, . . . . .                            | 25 41              |
| Incandescent lamps on hand, . . . . .                       | 121 00             |
| Globes on hand, . . . . .                                   | 3 50               |
| Other materials on hand, . . . . .                          | 48 73              |
| Sundry accounts due the company, . . . . .                  | 51 00              |
| Office furniture, . . . . .                                 | 58 85              |
| Cash on hand, . . . . .                                     | 40 62              |
| Sinking fund, . . . . .                                     | 415 25             |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$37,010 73</b> |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$10,000 00        |
| Bonds issued, . . . . .  | 9,000 00           |
| Notes payable, . . . . .   | 13,500 00          |
| Unpaid bills, . . . . .  | 2,287 12           |
| Interest accrued but not due, . . . . .                          | 150 00             |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$34,937 12</b> |
| Profit and loss balance, . . . . .                               | 2,073 61           |
|  | <b>\$37,010 73</b> |

## MANUFACTURING ACCOUNT.

|  |            |             |             |
|--|------------|-------------|-------------|
| Operating expenses:                            |            | DR.         | CR.         |
| At station, . . . . .                          | \$5,179 37 |             |             |
| For distribution, . . . . .                    | 629 91     |             |             |
| management, . . . . .                          | 654 46     |             |             |
| taxes and incidentals, . . . . .               | 227 93     |             |             |
|  |            | \$6,691 67  |             |
| Income from sale of light and power, . . . . . |            |             | \$9,960 24  |
| other sources, . . . . .                       |            |             | 101 05      |
| Balance to profit and loss, . . . . .          |            | 3,369 62    |             |
|  |            | \$10,061 29 | \$10,061 29 |

## PROFIT AND LOSS ACCOUNT.

|   |            |            |            |
|---|------------|------------|------------|
| Balance June 30, 1905, . . . . .            |            | DR.        | CR.        |
| Balance of manufacturing account, . . . . . |            |            | \$523 15   |
| Rents, . . . . .                            |            |            | 3,369 62   |
| Interest paid, . . . . .                    | \$1,229 66 |            | 110 50     |
| Dividends declared, . . . . .               | 700 00     |            |            |
| Balance June 30, 1906, . . . . .            | 2,073 61   |            |            |
|   |            | \$4,003 27 | \$4,003 27 |

## BALLOU, G. M.

(Shirley.)

## MANUFACTURING ACCOUNT.

|  |            |            |            |
|--|------------|------------|------------|
| Operating expenses:                            |            | DR.        | CR.        |
| At station, . . . . .                          | \$1,472 17 |            |            |
| For distribution, . . . . .                    | 7 80       |            |            |
| taxes and incidentals, . . . . .               | 144 67     |            |            |
|  |            | \$1,624 64 |            |
| Income from sale of light and power, . . . . . |            |            | \$2,808 63 |
| Balance to profit and loss, . . . . .          |            | 1,183 99   |            |
|  |            | \$2,808 63 | \$2,808 63 |

## BARRE ACETYLENE GAS COMPANY.

## ASSETS.

|  |                   |
|--|-------------------|
| Real estate, . . . . .                               | \$1,055 87        |
| Machinery and manufacturing appliances, . . . . .    | 1,005 50          |
| Street mains, . . . . .                              | 5,270 98          |
| Meters, . . . . .                                    | 238 25            |
| Due for gas, . . . . .                               | 222 82            |
| Other materials on hand, . . . . .                   | 63 90             |
| Fixtures on hand, . . . . .                          | 19 00             |
| Cash on hand, . . . . .                              | 963 94            |
| Total assets, as per books of the company, . . . . . | <u>\$8,840 26</u> |

## LIABILITIES.

|   |                   |
|---|-------------------|
| Capital stock, . . . . .                                    | \$7,200 00        |
| Amounts due from the company, not included above, . . . . . | 1,050 00          |
| Total liabilities, as per books of the company, . . . . .   | <u>\$8,250 00</u> |
| Profit and loss balance, . . . . .                          | 590 26            |
|   | <u>\$8,840 26</u> |

## MANUFACTURING ACCOUNT.

|                                       |            |                   |                   |
|---------------------------------------|------------|-------------------|-------------------|
| Operating expenses:                   |            | Dr.               | Cr.               |
| At works, . . . . .                   | \$1,029 59 |                   |                   |
| For distribution, . . . . .           | 250 90     |                   |                   |
| management, . . . . .                 | 50 70      |                   |                   |
| taxes and incidentals, . . . . .      | 130 65     |                   |                   |
|                                       |            | \$1,461 84        |                   |
| Income from sale of gas, . . . . .    |            |                   | \$1,752 30        |
| Balance to profit and loss, . . . . . |            | 290 46            |                   |
|                                       |            | <u>\$1,752 30</u> | <u>\$1,752 30</u> |

## PROFIT AND LOSS ACCOUNT.

|   |  |                 |                 |
|---|--|-----------------|-----------------|
| Balance June 30, 1905, . . . . .            |  | Dr.             | Cr.             |
| Balance of manufacturing account, . . . . . |  |                 | \$287 67        |
| Other items of income, . . . . .            |  |                 | 290 46          |
| Balance June 30, 1906, . . . . .            |  | \$590 26        | 12 13           |
|   |  | <u>\$590 26</u> | <u>\$590 26</u> |

## BERNARDSTON ACETYLENE LIGHT COMPANY.

(Unincorporated.)

## ASSETS.

|  |                   |
|--|-------------------|
| Real estate, . . . . .                               | \$500 00          |
| Machinery and manufacturing appliances, . . . . .    | 1,000 00          |
| Street mains, . . . . .                              | 1,123 30          |
| Meters, . . . . .                                    | 142 26            |
| Due for gas, . . . . .                               | 55 70             |
| Other materials on hand, . . . . .                   | 21 96             |
| Fixtures on hand, . . . . .                          | 91                |
| Cash on hand, . . . . .                              | 46 56             |
| Total assets, as per books of the company, . . . . . | <u>\$2,890 69</u> |

| LIABILITIES.  |          |          |            |
|---|----------|----------|------------|
| Capital stock, . . . . .                                  |          |          | \$2,200 00 |
| Notes payable, . . . . .                                  |          |          | 500 00     |
| Unpaid bills, . . . . .                                   |          |          | 183 66     |
| Total liabilities, as per books of the company, . . . . . |          |          | \$2,883 66 |
| Profit and loss balance, . . . . .                        |          |          | 7 03       |
|   |          |          | \$2,890 69 |
| MANUFACTURING ACCOUNT.                                    |          |          |            |
| Operating expenses:                                       |          | DR.      | CR.        |
| At works, . . . . .                                       | \$330 89 |          |            |
| For distribution, . . . . .                               | 1 00     |          |            |
| management, . . . . .                                     | 15 80    |          |            |
|   | \$347 19 |          |            |
| Income from sale of gas, . . . . .                        |          |          | \$366 13   |
| Balance to profit and loss, . . . . .                     |          | 18 94    |            |
|   |          | \$366 13 | \$366 13   |
| PROFIT AND LOSS ACCOUNT.                                  |          |          |            |
|   |          | DR.      | CR.        |
| Balance of manufacturing account, . . . . .               |          |          | \$18 94    |
| Interest paid, . . . . .                                  |          | \$11 91  |            |
| Balance June 30, 1906, . . . . .                          |          | 7 03     |            |
|   |          | \$18 94  | \$18 94    |

## BEVERLY GAS AND ELECTRIC COMPANY.

| ASSETS.   |  |              |
|---|--|--------------|
| Real estate (gas), . . . . .                            |  | \$48,041 01  |
| Machinery and manufacturing appliances (gas), . . . . . |  | 16,831 46    |
| Street mains (gas), . . . . .                           |  | 65,048 78    |
| Meters (gas), . . . . .                                 |  | 11,724 47    |
| Due for gas, . . . . .                                  |  | 8,376 34     |
| Gas coal on hand, . . . . .                             |  | 1,236 00     |
| Coke on hand, . . . . .                                 |  | 6 50         |
| Tar on hand, . . . . .                                  |  | 195 00       |
| Enrichers on hand, . . . . .                            |  | 24 00        |
| Stoves on hand, . . . . .                               |  | 897 75       |
| Real estate (electric), . . . . .                       |  | 24,578 89    |
| Steam plant (electric), . . . . .                       |  | 50,784 13    |
| Electric plant, . . . . .                               |  | 43,136 82    |
| Electric lines, . . . . .                               |  | 55,905 80    |
| Transformers, . . . . .                                 |  | 11,167 81    |
| Meters (electric), . . . . .                            |  | 7,174 47     |
| Arc lamps, . . . . .                                    |  | 5,914 02     |
| Fuel on hand (electric), . . . . .                      |  | 7,050 61     |
| Carbons on hand, . . . . .                              |  | 26 50        |
| Oil and waste on hand, . . . . .                        |  | 13 00        |
| Motors on hand, . . . . .                               |  | 82 92        |
| Sundry accounts due the company, . . . . .              |  | 2,476 79     |
| Office furniture, . . . . .                             |  | 1,058 51     |
| Cash on hand, . . . . .                                 |  | 4,958 32     |
| Notes receivable, . . . . .                             |  | 31,000 00    |
| Investments, . . . . .                                  |  | 500 00       |
| Total assets, as per books of the company, . . . . .    |  | \$398,209 90 |

## LIABILITIES.

|                                 |              |
|---------------------------------|--------------|
| Capital stock, . . . . .        | \$194,000 00 |
| Bonds issued, . . . . .         | 11,800 00    |
| Notes payable, . . . . .        | 6,000 00     |
| Unpaid bills, . . . . .         | 7,212 45     |
| Deposits, . . . . .             | 805 00       |
| Premium on new stock, . . . . . | 30,800 00    |

|   |                     |
|---|---------------------|
| Total liabilities, as per books of the company, . . . . . | \$250,617 45        |
| Profit and loss balance, . . . . .                        | 147,592 45          |
|   | <u>\$398,209 90</u> |

## MANUFACTURING ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Operating expenses (gas) :                  |                     |                     |
| At works, . . . . .                         | \$23,172 68         |                     |
| For distribution, . . . . .                 | 5,592 59            |                     |
| management, . . . . .                       | 5,277 62            |                     |
| taxes and incidentals, . . . . .            | 2,600 65            |                     |
|   | <u>\$36,643 54</u>  |                     |
| Operating expenses (electric) :             |                     |                     |
| At station, . . . . .                       | \$17,831 54         |                     |
| For distribution, . . . . .                 | 3,891 57            |                     |
| management, . . . . .                       | 4,323 55            |                     |
| taxes and incidentals, . . . . .            | 4,338 94            |                     |
|   | <u>30,385 60</u>    |                     |
| Income from sale of gas, . . . . .          |                     | \$42,914 22         |
| residuals, . . . . .                        |                     | 4,803 28            |
| other sources (gas), . . . . .              |                     | 146 00              |
| sale of electric light and power, . . . . . |                     | 74,199 62           |
| other sources (electric), . . . . .         |                     | 392 89              |
| Balance to profit and loss:                 |                     |                     |
| Gas, . . . . .                              | 11,219 96           |                     |
| Electric, . . . . .                         | 44,206 91           |                     |
|   | <u>\$122,456 01</u> | <u>\$122,456 01</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Balance June 30, 1905, . . . . .                     |                     | \$127,753 33        |
| Balance of gas manufacturing account, . . . . .      |                     | 11,219 96           |
| Balance of electric manufacturing account, . . . . . |                     | 44,206 91           |
| Interest received, . . . . .                         |                     | 1,757 35            |
| Rents, . . . . .                                     |                     | 105 00              |
| Jobbing, . . . . .                                   |                     | 203 86              |
| Other items of income, . . . . .                     |                     | 12 12               |
| Interest paid, . . . . .                             | \$940 95            |                     |
| Dividends declared, . . . . .                        | 23,280 00           |                     |
| Depreciation, . . . . .                              | 13,424 23           |                     |
| Other items, . . . . .                               | 20 90               |                     |
| Balance June 30, 1906, . . . . .                     | 147,592 45          |                     |
|  | <u>\$185,258 53</u> | <u>\$185,258 53</u> |



## BLACKSTONE ELECTRIC LIGHT COMPANY.

## ASSETS.

|   |                    |
|---|--------------------|
| Real estate, . . . . .                                      | \$3,718 71         |
| Steam plant, . . . . .                                      | 7,382 90           |
| Electric plant, . . . . .                                   | 4,075 11           |
| Electric lines, . . . . .                                   | 11,239 84          |
| Transformers, . . . . .                                     | 1,327 57           |
| Meters, . . . . .   | 1,120 76           |
| Arc lamps, . . . . .  | 843 78             |
| Due for light and power, . . . . .                          | 1,157 25           |
| Fuel on hand, . . . . .                                     | 15 00              |
| Carbons on hand, . . . . .                                  | 26 10              |
| Oil and waste on hand, . . . . .                            | 19 00              |
| Incandescent lamps on hand, . . . . .                       | 479 52             |
| Globes on hand, . . . . .                                   | 40 00              |
| Other materials on hand, . . . . .                          | 632 40             |
| Horses, wagons, etc., . . . . .                             | 200 00             |
| Sundry accounts due the company, . . . . .                  | 75 00              |
| Insurance, . . . . .  | 65 50              |
| Investments, . . . . .                                      | 385 31             |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$32,803 75</b> |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$10,000 00        |
| Notes payable, . . . . .   | 17,640 00          |
| Unpaid bills, . . . . .  | 4,809 02           |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$32,449 02</b> |
| Profit and loss balance, . . . . .                               | 354 73             |
|  | <b>\$32,803 75</b> |

## MANUFACTURING ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| Operating expenses:                            |            |            |
| For distribution, . . . . .                    | \$1,561 30 |            |
| management, . . . . .                          | 297 63     |            |
| taxes and incidentals, . . . . .               | 395 56     |            |
| current bought, . . . . .                      | 5,582 13   |            |
|  | \$7,836 62 |            |
| Income from sale of light and power, . . . . . |            | \$9,719 74 |
| Balance to profit and loss, . . . . .          | 1,883 12   |            |
|  | \$9,719 74 | \$9,719 74 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            |            | \$143 32   |
| Balance of manufacturing account, . . . . . |            | 1,883 12   |
| Other items of income, . . . . .            |            | 141 67     |
| Interest paid, . . . . .                    | \$1,176 26 |            |
| Dividends declared, . . . . .               | 600 00     |            |
| Other items, . . . . .                      | 37 12      |            |
| Balance June 30, 1906, . . . . .            | 354 73     |            |
|   | \$2,168 11 | \$2,168 11 |

## BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

## ASSETS.

|  |                    |
|--|--------------------|
| Steam plant, . . . . .                               | \$9,595 06         |
| Electric plant, . . . . .                            | 7,894 61           |
| Electric lines, . . . . .                            | 4,363 52           |
| Meters, . . . . .                                    | 2,541 04           |
| Arc lamps, . . . . .                                 | 1,890 77           |
| Due for light and power, . . . . .                   | 1,719 04           |
| Fuel on hand, . . . . .                              | 20 13              |
| Carbons on hand, . . . . .                           | 22 45              |
| Oil and waste on hand, . . . . .                     | 26 00              |
| Incandescent lamps on hand, . . . . .                | 52 60              |
| Fixtures on hand, . . . . .                          | 63 74              |
| Cash on hand, . . . . .                              | 2,650 90           |
| Total assets, as per books of the company, . . . . . | <u>\$30,839 86</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$9,500 00         |
| Notes payable, . . . . .                                  | 17,000 00          |
| Unpaid bills, . . . . .                                   | 373 02             |
| Total liabilities, as per books of the company, . . . . . | <u>\$26,873 02</u> |
| Profit and loss balance, . . . . .                        | 3,966 84           |
|   | <u>\$30,839 86</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.                | Cr.                |
|--|--------------------|--------------------|
| At station, . . . . . \$19,386 10              |                    |                    |
| For distribution, . . . . . 1,022 52           |                    |                    |
| management, . . . . . 679 77                   |                    |                    |
| taxes and incidentals, . . . . . 274 25        |                    |                    |
|  | <u>\$21,362 64</u> |                    |
| Income from sale of light and power, . . . . . |                    | \$23,420 01        |
| other sources, . . . . .                       |                    | 4,503 30           |
| Balance to profit and loss, . . . . .          | 6,560 67           |                    |
|  | <u>\$27,923 31</u> | <u>\$27,923 31</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            |                   | \$1,530 94        |
| Balance of manufacturing account, . . . . . |                   | 6,560 67          |
| Interest received, . . . . .                |                   | 60 23             |
| Interest paid, . . . . .                    | \$1,185 00        |                   |
| Depreciation, . . . . .                     | 3,000 00          |                   |
| Balance June 30, 1906, . . . . .            | 3,966 84          |                   |
|   | <u>\$8,151 84</u> | <u>\$8,151 84</u> |

## BOSTON CONSOLIDATED GAS COMPANY.

## ASSETS.

|   |                |
|---|----------------|
| Real estate (gas), . . . . .                            | \$6,723,360 37 |
| Machinery and manufacturing appliances (gas), . . . . . | 4,811,277 33   |
| Street mains (gas), . . . . .                           | 10,491,963 85  |

|  |                 |
|--|-----------------|
| Meters (gas), . . . . .                              | \$1,244,233 93  |
| Due for gas, . . . . .                               | 123,717 20      |
| Gas coal on hand, . . . . .                          | 63,126 09       |
| Coke on hand, . . . . .                              | 2,411 28        |
| Tar, etc., on hand, . . . . .                        | 22,037 05       |
| Enrichers on hand, . . . . .                         | 43,399 65       |
| Purifying materials on hand, . . . . .               | 21,102 31       |
| Other gas and electric materials on hand, . . . . .  | 227,243 60      |
| Stoves on hand, . . . . .                            | 271,408 20      |
| Real estate (electric), . . . . .                    | 110,572 03      |
| Steam plant (electric), . . . . .                    | 150,676 16      |
| Electric plant, . . . . .                            | 151,034 39      |
| Electric lines, . . . . .                            | 324,301 38      |
| Transformers, . . . . .                              | 47,164 36       |
| Meters (electric), . . . . .                         | 52,968 29       |
| Arc lamps, . . . . .                                 | 23,968 10       |
| Due for electric light and power, . . . . .          | 23,487 36       |
| Horses, wagons, etc., . . . . .                      | 29,405 84       |
| Sundry accounts due the company, . . . . .           | 31,045 69       |
| Office furniture, . . . . .                          | 39,741 11       |
| Cash on hand, . . . . .                              | 111,005 74      |
| Interest prepaid, . . . . .                          | 2,751 72        |
| Insurance, . . . . .                                 | 9,971 57        |
| Printing plant, . . . . .                            | 6,646 83        |
| Total assets, as per books of the company, . . . . . | \$25,160,041 41 |
| Profit and loss balance, . . . . .                   | 82,668 73       |

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\$25,242,710 14

## LIABILITIES.

|   |                 |
|---|-----------------|
| Capital stock, . . . . .                                    | \$15,124,600 00 |
| Notes payable, . . . . .                                    | 751,731 70      |
| Unpaid bills, . . . . .                                     | 221,435 43      |
| Deposits, . . . . .   | 135,482 15      |
| Reserved fund, . . . . .                                    | 50,000 00       |
| Premiums on new stock, . . . . .                            | 8,893,264 80    |
| Amounts due from the company, not included above, . . . . . | 66,196 06       |
| Total liabilities, as per books of the company, . . . . .   | \$25,242,710 14 |

## MANUFACTURING ACCOUNT.

|   | DR.          | CR.            |
|---|--------------|----------------|
| Operating expenses (gas):                   |              |                |
| At works, . . . . .                         | \$758,152 99 |                |
| For distribution, . . . . .                 | 403,468 05   |                |
| management, . . . . .                       | 263,128 41   |                |
| taxes and incidentals, . . . . .            | 321,657 17   |                |
| gas bought, . . . . .                       | 521,158 09   |                |
|   | <hr/>        | \$2,267,564 71 |
| Operating expenses (electric):              |              |                |
| At station, . . . . .                       | \$44,008 66  |                |
| For distribution, . . . . .                 | 30,014 84    |                |
| management, . . . . .                       | 12,003 87    |                |
| taxes and incidentals, . . . . .            | 8,562 00     |                |
|   | <hr/>        | 94,589 37      |
| Income from sale of gas, . . . . .          |              | \$3,362,574 37 |
| residuals, . . . . .                        |              | 41,073 71      |
| sale of electric light and power, . . . . . |              | 223,757 17     |
| other sources (electric), . . . . .         |              | 572 00         |

Balance to profit and loss:

|                     | Dr.            | Cr.            |
|---------------------|----------------|----------------|
| Gas, . . . . .      | \$1,136,083 37 |                |
| Electric, . . . . . | 129,539 80     |                |
|                     | \$3,627,777 25 | \$3,627,777 25 |

PROFIT AND LOSS ACCOUNT.

|  | Dr.            | Cr.            |
|--|----------------|----------------|
| Balance June 30, 1905, . . . . .                     | \$79,053 11    |                |
| Balance of gas manufacturing account, . . . . .      |                | \$1,136,083 37 |
| Balance of electric manufacturing account, . . . . . |                | 129,539 80     |
| Interest received, . . . . .                         |                | 4,626 17       |
| Rents, . . . . .                                     |                | 19,031 05      |
| Interest paid, . . . . .                             | 10,908 53      |                |
| Dividends declared, . . . . .                        | 1,209,968 00   |                |
| Depreciation, . . . . .                              | 21,587 01      |                |
| Employees fund, . . . . .                            | 50,000 00      |                |
| Other items, . . . . .                               | 432 47         |                |
| Balance June 30, 1906, . . . . .                     |                | 82,668 73      |
|  | \$1,371,949 12 | \$1,371,949 12 |

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                               | \$3,233 12  |
| Steam plant, . . . . .                               | 5,629 33    |
| Electric plant, . . . . .                            | 5,520 19    |
| Electric lines, . . . . .                            | 13,483 66   |
| Transformers, . . . . .                              | 2,692 21    |
| Meters, . . . . .                                    | 971 51      |
| Due for light and power, . . . . .                   | 684 68      |
| Fuel on hand, . . . . .                              | 5 00        |
| Carbons on hand, . . . . .                           | 5 00        |
| Oil and waste on hand, . . . . .                     | 20 00       |
| Incandescent lamps on hand, . . . . .                | 30 00       |
| Globes on hand, . . . . .                            | 5 00        |
| Other materials on hand, . . . . .                   | 100 00      |
| Total assets, as per books of the company, . . . . . | \$32,379 70 |

LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$15,000 00 |
| Bonds issued, . . . . .                                     | 15,000 00   |
| Amounts due from the company, not included above, . . . . . | 1,082 57    |
| Total liabilities, as per books of the company, . . . . .   | \$31,082 57 |
| Profit and loss balance, . . . . .                          | 1,317 13    |
|   | \$32,379 70 |

MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.        | Cr.        |
|--|------------|------------|
| At station, . . . . .                          | \$4,933 25 |            |
| For distribution, . . . . .                    | 467 44     |            |
| management, . . . . .                          | 5 00       |            |
| taxes and incidentals, . . . . .               | 652 63     |            |
|  | \$6,058 32 |            |
| Income from sale of light and power, . . . . . |            | \$5,814 31 |
| Balance to profit and loss, . . . . .          |            | 244 01     |
|  | \$6,058 32 | \$6,058 32 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1906, . . . . .            |                   | \$2,311 14        |
| Balance of manufacturing account, . . . . . | \$244 01          |                   |
| Interest paid, . . . . .                    | 750 00            |                   |
| Balance June 30, 1906, . . . . .            | 1,317 13          |                   |
|   | <u>\$2,311 14</u> | <u>\$2,311 14</u> |

## BROCKTON GAS LIGHT COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$110,395 50        |
| Machinery and manufacturing appliances, . . . . .    | 330,081 99          |
| Street mains, . . . . .                              | 150,757 65          |
| Meters, . . . . .                                    | 54,779 91           |
| Due for gas, . . . . .                               | 8,862 90            |
| Gas coal on hand, . . . . .                          | 4,080 00            |
| Coke on hand, . . . . .                              | 650 00              |
| Tar on hand, . . . . .                               | 150 00              |
| Purifying materials on hand, . . . . .               | 833 44              |
| Other materials on hand, . . . . .                   | 27,134 74           |
| Stoves on hand, . . . . .                            | 714 00              |
| Gas on hand, . . . . .                               | 291 10              |
| Horses, wagons, etc., . . . . .                      | 1,544 33            |
| Sundry accounts due the company, . . . . .           | 2,932 11            |
| Office furniture, . . . . .                          | 387 34              |
| Cash on hand, . . . . .                              | 7,795 50            |
| Insurance, . . . . .                                 | 646 20              |
| Total assets, as per books of the company, . . . . . | <u>\$702,036 71</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$390,000 00        |
| Bonds issued, . . . . .                                     | 100,000 00          |
| Notes payable, . . . . .                                    | 159,500 00          |
| Unpaid bills, . . . . .                                     | 8,885 30            |
| Deposits, . . . . .   | 339 50              |
| Unpaid dividends, . . . . .                                 | 4,875 00            |
| Interest accrued but not due, . . . . .                     | 2,500 00            |
| Amounts due from the company, not included above, . . . . . | 872 60              |
| Total liabilities, as per books of the company, . . . . .   | <u>\$666,972 40</u> |
| Profit and loss balance, . . . . .                          | 35,064 31           |
|   | <u>\$702,036 71</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                 | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| Operating expenses:                   |                     |                     |
| At works, . . . . .                   | \$64,866 27         |                     |
| For distribution, . . . . .           | 18,927 56           |                     |
| management, . . . . .                 | 4,872 19            |                     |
| taxes and incidentals, . . . . .      | 7,438 36            |                     |
|                                       | <u>\$96,104 38</u>  |                     |
| Income from sale of gas, . . . . .    |                     | \$137,099 88        |
| residuals, . . . . .                  |                     | 3,364 13            |
| other sources, . . . . .              |                     | 12 82               |
| Balance to profit and loss, . . . . . | 44,372 45           |                     |
|                                       | <u>\$140,476 83</u> | <u>\$140,476 83</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$23,930 27 |
| Balance of manufacturing account, . . . . . |             | 44,372 45   |
| Jobbing, . . . . .                          |             | 858 44      |
| Other items of income, . . . . .            |             | 38 22       |
| Interest paid, . . . . .                    | \$13,045 34 |             |
| Dividends declared, . . . . .               | 19,500 00   |             |
| Other items, . . . . .                      | 1,589 73    |             |
| Balance June 30, 1906, . . . . .            | 35,064 31   |             |
|   | \$69,199 38 | \$69,199 38 |

## CAMBRIDGE ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$208,886 01 |
| Steam plant, . . . . .                               | 196,105 31   |
| Electric plant, . . . . .                            | 98,596 51    |
| Electric lines, . . . . .                            | 176,215 63   |
| Transformers, . . . . .                              | 39,037 49    |
| Meters, . . . . .                                    | 34,002 67    |
| Arc lamps, . . . . .                                 | 22,927 11    |
| Due for light and power, . . . . .                   | 35,155 59    |
| Fuel on hand, . . . . .                              | 9,308 70     |
| Carbons on hand, . . . . .                           | 486 93       |
| Oil and waste on hand, . . . . .                     | 357 98       |
| Incandescent lamps on hand, . . . . .                | 2,500 00     |
| Other materials on hand, . . . . .                   | 5,020 40     |
| Horses, wagons, etc., . . . . .                      | 2,500 00     |
| Sundry accounts due the company, . . . . .           | 18,300 44    |
| Office furniture, . . . . .                          | 1,144 75     |
| Cash on hand, . . . . .                              | 83,305 42    |
| Total assets, as per books of the company, . . . . . | \$933,850 94 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                  | \$700,000 00 |
| Unpaid bills, . . . . .                                   | 11,431 13    |
| Deposits, . . . . .                                       | 1,127 95     |
| Premium on capital stock, . . . . .                       | 140,000 00   |
| Reserved fund, . . . . .                                  | 40,000 00    |
| Total liabilities, as per books of the company, . . . . . | \$892,559 08 |
| Profit and loss balance, . . . . .                        | 41,291 86    |
|   | \$933,850 94 |

## MANUFACTURING ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Operating expenses:                            |              |              |
| At station, . . . . .                          | \$62,061 07  |              |
| For distribution, . . . . .                    | 30,142 38    |              |
| management, . . . . .                          | 16,757 26    |              |
| taxes and incidentals, . . . . .               | 22,381 28    |              |
| Income from sale of light and power, . . . . . | \$131,341 99 |              |
| Balance to profit and loss, . . . . .          | 133,390 03   | \$264,732 02 |
|  | \$264,732 02 | \$264,732 02 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1905, . . . . .            |                     | \$31,252 62         |
| Balance of manufacturing account, . . . . . |                     | 133,390 03          |
| Interest received, . . . . .                |                     | 1,149 77            |
| Rents, . . . . .                            |                     | 950 00              |
| Interest paid, . . . . .                    | \$150 56            |                     |
| Dividends declared, . . . . .               | 70,000 00           |                     |
| Depreciation, . . . . .                     | 35,000 00           |                     |
| Reserved fund, . . . . .                    | 20,000 00           |                     |
| Other items, . . . . .                      | 300 00              |                     |
| Balance June 30, 1906, . . . . .            | 41,291 86           |                     |
|   | <u>\$166,742 42</u> | <u>\$166,742 42</u> |

## CAMBRIDGE GAS LIGHT COMPANY.

## ASSETS.

|  |                       |
|--|-----------------------|
| Real estate, . . . . .                               | \$326,224 71          |
| Machinery and manufacturing appliances, . . . . .    | 727,555 23            |
| Street mains, . . . . .                              | 467,279 21            |
| Meters, . . . . .                                    | 50,000 00             |
| Due for gas, . . . . .                               | 29,197 12             |
| Gas coal on hand, . . . . .                          | 21,123 78             |
| Coke on hand, . . . . .                              | 1,750 00              |
| Enrichers on hand, . . . . .                         | 1,186 85              |
| Purifying materials on hand, . . . . .               | 772 93                |
| Other materials on hand, . . . . .                   | 20,385 64             |
| Stoves on hand, . . . . .                            | 2,687 56              |
| Sundry accounts due the company, . . . . .           | 6,346 20              |
| Cash on hand, . . . . .                              | 69,134 76             |
| Notes receivable, . . . . .                          | 35,000 00             |
| Works in process, . . . . .                          | 126,981 40            |
| Total assets, as per books of the company, . . . . . | <u>\$1,885,625 39</u> |

## LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock, . . . . .                                    | \$1,000,000 00        |
| Notes payable, . . . . .                                    | 115,000 00            |
| Unpaid bills, . . . . .                                     | 2,012 53              |
| Deposits, . . . . .   | 13,430 00             |
| Unpaid dividends, . . . . .                                 | 5 00                  |
| Interest accrued but not due, . . . . .                     | 1,565 54              |
| Reserved fund, . . . . .                                    | 10,000 00             |
| Premium on new stock, . . . . .                             | 200,000 00            |
| Amounts due from the company, not included above, . . . . . | 2,714 32              |
| Total liabilities, as per books of the company, . . . . .   | <u>\$1,344,727 39</u> |
| Profit and loss balance, . . . . .                          | 540,898 00            |
|   | <u>\$1,885,625 39</u> |

## MANUFACTURING ACCOUNT.

|                                  | Dr.                 | Cr. |
|----------------------------------|---------------------|-----|
| Operating expenses:              |                     |     |
| At works, . . . . .              | \$269,986 93        |     |
| For distribution, . . . . .      | 58,982 85           |     |
| management, . . . . .            | 26,709 73           |     |
| taxes and incidentals, . . . . . | 39,124 52           |     |
|                                  | <u>\$394,104 03</u> |     |

|                                       | Dr.                 | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| Income from sale of gas, . . . . .    |                     | \$449,090 68        |
| residuals, . . . . .                  |                     | 73,376 22           |
| other sources, . . . . .              |                     | 411 50              |
| Balance to profit and loss, . . . . . | \$128,774 37        |                     |
|                                       | <u>\$522,878 40</u> | <u>\$522,878 40</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1905, . . . . .            |                     | \$524,956 90        |
| Balance of manufacturing account, . . . . . |                     | 128,774 37          |
| Interest received, . . . . .                |                     | 5,124 99            |
| Rents, . . . . .                            |                     | 1,049 27            |
| Other items of income, . . . . .            |                     | 173 16              |
| Interest paid, . . . . .                    | \$9,475 11          |                     |
| Dividends declared, . . . . .               | 88,000 00           |                     |
| Depreciation, . . . . .                     | 20,000 00           |                     |
| Other items, . . . . .                      | 1,705 58            |                     |
| Balance June 30, 1906, . . . . .            | 540,898 00          |                     |
|   | <u>\$660,078 69</u> | <u>\$660,078 69</u> |

## CAPE LIGHT, HEAT AND POWER COMPANY.

(Provincetown.)

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$4,800 00         |
| Electric plant, . . . . .                            | 13,031 84          |
| Electric lines, . . . . .                            | 12,326 16          |
| Transformers, . . . . .                              | 856 00             |
| Meters, . . . . .                                    | 630 00             |
| Incandescent street lamps, . . . . .                 | 156 00             |
| Pump, . . . . .                                      | 3,200 00           |
| Due for light and power, . . . . .                   | 562 49             |
| Fuel on hand, . . . . .                              | 210 00             |
| Oil and waste on hand, . . . . .                     | 39 70              |
| Incandescent lamps on hand, . . . . .                | 90 28              |
| Other materials on hand, . . . . .                   | 64 14              |
| Cash on hand, . . . . .                              | 68 54              |
| Total assets, as per books of the company, . . . . . | <u>\$36,035 15</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$35,000 00        |
| Total liabilities, as per books of the company, . . . . . | <u>\$35,000 00</u> |
| Profit and loss balance, . . . . .                        | 1,035 15           |
|   | <u>\$36,035 15</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Operating expenses:                            |                   |                   |
| At station, . . . . .                          | \$3,049 42        |                   |
| For distribution, . . . . .                    | 645 69            |                   |
| management . . . . .                           | 966 11            |                   |
| taxes and incidentals, . . . . .               | 643 50            |                   |
|  | <u>\$5,304 72</u> |                   |
| Income from sale of light and power, . . . . . |                   | \$5,465 98        |
| other sources, . . . . .                       |                   | 1,838 32          |
| Balance to profit and loss, . . . . .          | 1,999 58          |                   |
|  | <u>\$7,304 30</u> | <u>\$7,304 30</u> |



## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            |            | \$1,428 17 |
| Balance of manufacturing account, . . . . . |            | 1,999 58   |
| Interest received, . . . . .                |            | 32 40      |
| Dividends declared, . . . . .               | \$2,400 00 |            |
| Other items, . . . . .                      | 25 00      |            |
| Balance June 30, 1906, . . . . .            | 1,035 15   |            |
|   | <hr/>      | <hr/>      |
|   | \$3,460 15 | \$3,460 15 |

## CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

(Palmer.)

## ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$124,542 73 |
| Steam plant, . . . . .                               | 31,793 87    |
| Electric plant, . . . . .                            | 43,073 85    |
| Electric lines, . . . . .                            | 112,362 43   |
| Transformers, . . . . .                              | 11,919 01    |
| Meters, . . . . .                                    | 7,741 79     |
| Arc lamps, . . . . .                                 | 6,815 33     |
| Franchise, . . . . .                                 | 30,000 00    |
| Due for light and power, . . . . .                   | 4,698 26     |
| Fuel on hand, . . . . .                              | 1,617 85     |
| Carbons on hand, . . . . .                           | 18 00        |
| Oil and waste on hand, . . . . .                     | 56 24        |
| Incandescent lamps on hand, . . . . .                | 230 46       |
| Globes on hand, . . . . .                            | 19 00        |
| Other materials on hand, . . . . .                   | 766 06       |
| Fixtures on hand, . . . . .                          | 278 30       |
| Horses, wagons, etc., . . . . .                      | 867 83       |
| Sundry accounts due the company, . . . . .           | 1,312 20     |
| Office furniture, . . . . .                          | 637 37       |
| Cash on hand, . . . . .                              | 5,085 23     |
| Sinking fund, . . . . .                              | 5,000 00     |
| Insurance, . . . . .                                 | 590 24       |
| Investments, . . . . .                               | 2,000 00     |
|  | <hr/>        |
| Total assets, as per books of the company, . . . . . | \$391,425 99 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$150,000 00 |
| Bonds issued, . . . . .                                     | 150,000 00   |
| Notes payable, . . . . .                                    | 60,000 00    |
| Unpaid bills, . . . . .                                     | 2,626 92     |
| Interest accrued but not due, . . . . .                     | 4,250 00     |
| Amounts due from the company, not included above, . . . . . | 381 76       |
|   | <hr/>        |
| Total liabilities, as per books of the company, . . . . .   | \$367,258 68 |
| Profit and loss balance, . . . . .                          | 24,167 31    |
|   | <hr/>        |
|   | \$391,425 99 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses:                            |             |             |
| At station, . . . . .                          | \$15,131 64 |             |
| For distribution, . . . . .                    | 6,410 39    |             |
| management, . . . . .                          | 2,596 06    |             |
| taxes and incidentals, . . . . .               | 1,682 19    |             |
|  | \$25,820 28 |             |
| Income from sale of light and power, . . . . . |             | \$43,544 44 |
| Balance to profit and loss, . . . . .          | 17,724 16   |             |
|  | \$43,544 44 | \$43,544 44 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$18,580 78 |
| Balance of manufacturing account, . . . . . |             | 17,724 16   |
| Rents, . . . . .                            |             | 128 06      |
| Jobbing, . . . . .                          |             | 45 50       |
| Interest paid, . . . . .                    | \$12,000 00 |             |
| Other items, . . . . .                      | 311 18      |             |
| Balance June 30, 1906, . . . . .            | 24,167 31   |             |
|   | \$36,478 49 | \$36,478 49 |

## CHARLEMONT ELECTRIC PLANT.

(See G. H. TURNER.)

## CHARLESTOWN GAS AND ELECTRIC COMPANY.

## ASSETS.

|   |              |
|---|--------------|
| Real estate (gas), . . . . .                            | \$151,839 00 |
| Machinery and manufacturing appliances (gas), . . . . . | 243,555 08   |
| Street mains (gas), . . . . .                           | 207,205 75   |
| Meters (gas), . . . . .                                 | 32,171 09    |
| Due for gas, . . . . .                                  | 11,713 02    |
| Gas coal on hand, . . . . .                             | 19,165 51    |
| Coke on hand, . . . . .                                 | 750 00       |
| Tar on hand, . . . . .                                  | 1,370 30     |
| Other gas materials on hand, . . . . .                  | 9,008 62     |
| Stoves on hand, . . . . .                               | 445 10       |
| Real estate (electric), . . . . .                       | 1,000 00     |
| Electric lines, . . . . .                               | 40,304 89    |
| Transformers, . . . . .                                 | 6,697 61     |
| Meters (electric), . . . . .                            | 3,717 46     |
| Arc lamps, . . . . .                                    | 6,405 01     |
| Due for electric light and power, . . . . .             | 4,587 17     |
| Other electric materials on hand, . . . . .             | 167 65       |
| Sundry accounts due the company, . . . . .              | 1,246 20     |
| Cash on hand, . . . . .                                 | 8,055 66     |
| Insurance, . . . . .                                    | 1,017 19     |
| Total assets, as per books of the company, . . . . .    | \$780,423 31 |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$500,000 00        |
| Notes payable, . . . . .                                    | 30,000 00           |
| Unpaid bills, . . . . .                                     | 24,266 35           |
| Deposits, . . . . .   | 8,190 01            |
| Amounts due from the company, not included above, . . . . . | 413 45              |
| Total liabilities, as per books of the company, . . . . .   | \$562,869 81        |
| Profit and loss balance, . . . . .                          | 187,552 50          |
|   | <u>\$750,422 31</u> |

## MANUFACTURING ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Operating expenses (gas) :                  |                     |                     |
| At works, . . . . .                         | \$85,907 04         |                     |
| For distribution, . . . . .                 | 23,679 15           |                     |
| management, . . . . .                       | 12,169 54           |                     |
| taxes and incidentals, . . . . .            | 15,936 81           |                     |
| gas bought, . . . . .                       | 44,761 46           |                     |
|   | <u>\$182,454 00</u> |                     |
| Operating expenses (electric) :             |                     |                     |
| At station, . . . . .                       | \$400 00            |                     |
| For distribution, . . . . .                 | 8,334 35            |                     |
| management, . . . . .                       | 3,255 23            |                     |
| taxes and incidentals, . . . . .            | 2,212 02            |                     |
| current bought, . . . . .                   | 30,213 25           |                     |
|   | <u>44,414 85</u>    |                     |
| Income from sale of gas, . . . . .          |                     | \$181,883 11        |
| residuals, . . . . .                        |                     | 15,006 80           |
| sale of electric light and power, . . . . . |                     | 64,207 53           |
| Balance to profit and loss :                |                     |                     |
| Gas, . . . . .                              | 14,435 91           |                     |
| Electric, . . . . .                         | 19,792 68           |                     |
|   | <u>\$261,097 44</u> | <u>\$261,097 44</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Balance June 30, 1905, . . . . .                     |                     | \$207,609 18        |
| Balance of gas manufacturing account, . . . . .      |                     | 14,435 91           |
| Balance of electric manufacturing account, . . . . . |                     | 19,792 68           |
| Interest received, . . . . .                         |                     | 861 49              |
| Rents, . . . . .                                     |                     | 280 70              |
| Jobbing, . . . . .                                   |                     | 159 60              |
| Other items of income, . . . . .                     |                     | 663 82              |
| Interest paid, . . . . .                             | \$255 24            |                     |
| Dividends declared, . . . . .                        | 50,000 00           |                     |
| Depreciation, . . . . .                              | 5,624 03            |                     |
| Other items, . . . . .                               | 371 61              |                     |
| Balance June 30, 1906, . . . . .                     | 187,552 50          |                     |
|  | <u>\$243,803 38</u> | <u>\$243,803 38</u> |

## CHELSEA GAS LIGHT COMPANY.

## ASSETS.

|   |              |
|---|--------------|
| Real estate (gas), . . . . .                            | \$152,072 91 |
| Machinery and manufacturing appliances (gas), . . . . . | 146,970 23   |
| Street mains (gas), . . . . .                           | 23,701 32    |
| Meters (gas), . . . . .                                 | 11,433 15    |
| Due for gas, . . . . .                                  | 7,223 28     |

|   |                     |
|---|---------------------|
| Other gas materials on hand, . . . . .                      | \$7,094 42          |
| Real estate (electric), . . . . .                           | 29,344 40           |
| Steam plant (electric), . . . . .                           | 78,792 79           |
| Electric plant, . . . . .                                   | 48,487 14           |
| Electric lines, . . . . .                                   | 59,757 36           |
| Transformers, . . . . .                                     | 8,260 09            |
| Meters (electric), . . . . .                                | 13,008 65           |
| Arc lamps, . . . . .  | 9,486 57            |
| Due for electric light and power, . . . . .                 | 7,638 50            |
| Carbons on hand, . . . . .                                  | 221 89              |
| Incandescent lamps on hand, . . . . .                       | 663 30              |
| Globes on hand, . . . . .                                   | 119 65              |
| Other electric materials on hand, . . . . .                 | 12,222 00           |
| Motors on hand, . . . . .                                   | 357 71              |
| Horses, wagons, etc., . . . . .                             | 149 60              |
| Sundry accounts due the company, . . . . .                  | 847 62              |
| Office furniture, . . . . .                                 | 1,504 48            |
| Cash on hand, . . . . .                                     | 3,507 40            |
| Insurance, . . . . .  | 846 24              |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$623,700 70</b> |

LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$300,000 00        |
| Bonds issued, . . . . .  | 175,000 00          |
| Notes payable, . . . . .   | 12,000 00           |
| Unpaid bills, . . . . .  | 9,487 68            |
| Deposits, . . . . .  | 12,950 43           |
| Interest accrued but not due, . . . . .                          | 2,916 67            |
| Reserved fund, . . . . .   | 2,500 00            |
| Amounts due from the company, not included above, . . . . .      | 962 75              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$515,817 53</b> |
| Profit and loss balance, . . . . .                               | 107,883 17          |
|  | <b>\$623,700 70</b> |

MANUFACTURING ACCOUNT.

|   | Dr.              | Cr.          |
|---|------------------|--------------|
| Operating expenses (gas) :                  |                  |              |
| At works, . . . . .                         | \$1,099 99       |              |
| For distribution, . . . . .                 | 10,846 46        |              |
| management, . . . . .                       | 8,762 33         |              |
| taxes and incidentals, . . . . .            | 5,396 84         |              |
| gas bought, . . . . .                       | 28,822 21        |              |
|   | <u>54,927 83</u> |              |
| Operating expenses (electric) :             |                  |              |
| At station, . . . . .                       | \$5,613 88       |              |
| For distribution, . . . . .                 | 9,810 78         |              |
| management, . . . . .                       | 5,659 39         |              |
| taxes and incidentals, . . . . .            | 4,370 43         |              |
| current bought, . . . . .                   | 25,744 95        |              |
|   | <u>51,199 43</u> |              |
| Income from sale of gas, . . . . .          |                  | \$82,601 76  |
| sale of electric light and power, . . . . . |                  | 80,057 19    |
| Balance to profit and loss :                |                  |              |
| Gas, . . . . .                              | 27,673 93        |              |
| Electric, . . . . .                         | 28,857 76        |              |
|   | <u>56,531 69</u> |              |
|   | \$162,658 95     | \$162,658 95 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Balance June 30, 1905, . . . . .                     |                     | \$97,619 38         |
| Balance of gas manufacturing account, . . . . .      |                     | 27,673 98           |
| Balance of electric manufacturing account, . . . . . |                     | 28,857 76           |
| Interest received, . . . . .                         |                     | 272 30              |
| Rents, . . . . .                                     |                     | 16 00               |
| Interest paid, . . . . .                             | \$8,348 51          |                     |
| Dividends declared, . . . . .                        | 30,000 00           |                     |
| Depreciation, . . . . .                              | 7,723 37            |                     |
| Other items, . . . . .                               | 484 32              |                     |
| Balance June 30, 1906, . . . . .                     | 107,883 17          |                     |
|  | <u>\$154,439 37</u> | <u>\$154,439 37</u> |

## CHESTER ELECTRIC LIGHT COMPANY.

(E. LeRoy Gardner, Proprietor.)

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$1,675 06         |
| Steam plant, . . . . .                               | 860 35             |
| Water power plant, . . . . .                         | 2,527 51           |
| Electric plant, . . . . .                            | 1,409 75           |
| Electric lines, . . . . .                            | 871 30             |
| Meters, . . . . .                                    | 434 23             |
| Arc lamps, . . . . .                                 | 8 00               |
| Due for light and power, . . . . .                   | 114 57             |
| Fuel on hand, . . . . .                              | 7 20               |
| Oil and waste on hand, . . . . .                     | 9 00               |
| Incandescent lamps on hand, . . . . .                | 30 00              |
| Other materials on hand, . . . . .                   | 383 44             |
| Fixtures on hand, . . . . .                          | 72 11              |
| Sundry accounts due the company, . . . . .           | 107 52             |
| Cash on hand, . . . . .                              | 134 00             |
| Total assets, as per books of the company, . . . . . | <u>\$8,644 03</u>  |
| Profit and loss balance, . . . . .                   | 1,666 98           |
|  | <u>\$10,311 01</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$5,600 00         |
| Notes payable, . . . . .                                  | 4,400 00           |
| Unpaid bills, . . . . .                                   | 227 22             |
| Interest due but not paid, . . . . .                      | 15 00              |
| Interest accrued but not due, . . . . .                   | 68 79              |
| Total liabilities, as per books of the company, . . . . . | <u>\$10,311 01</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Operating expenses:                            |                   |                   |
| At station, . . . . .                          | \$933 80          |                   |
| For distribution, . . . . .                    | 135 37            |                   |
| management, . . . . .                          | 60 20             |                   |
| taxes and incidentals, . . . . .               | 95 60             |                   |
|  | <u>\$1,224 97</u> |                   |
| Income from sale of light and power, . . . . . |                   | \$1,978 25        |
| Balance to profit and loss, . . . . .          | 753 28            |                   |
|  | <u>\$1,978 25</u> | <u>\$1,978 25</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            | \$1,706 55        |                   |
| Balance of manufacturing account, . . . . . |                   | \$753 28          |
| Interest paid, . . . . .                    | 230 54            |                   |
| Dividends declared, . . . . .               | 336 00            |                   |
| Depreciation, . . . . .                     | 147 17            |                   |
| Balance June 30, 1906, . . . . .            |                   | 1,666 98          |
|   | <u>\$2,420 26</u> | <u>\$2,420 26</u> |

## CHICOPEE GAS LIGHT COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$49,463 61         |
| Machinery and manufacturing appliances, . . . . .    | 61,104 58           |
| Street mains, . . . . .                              | 109,185 75          |
| Meters, . . . . .                                    | 20,783 07           |
| Due for gas, . . . . .                               | 3,854 92            |
| Gas coal on hand, . . . . .                          | 680 85              |
| Enrichers on hand, . . . . .                         | 76 38               |
| Purifying materials on hand, . . . . .               | 246 14              |
| Other materials on hand, . . . . .                   | 1,996 98            |
| Stoves on hand, . . . . .                            | 2,140 31            |
| Fixtures on hand, . . . . .                          | 3,770 88            |
| Tools, . . . . .                                     | 2,583 60            |
| Horses, wagons, etc., . . . . .                      | 2,889 08            |
| Sundry accounts due the company, . . . . .           | 4,618 45            |
| Office furniture, . . . . .                          | 1,230 85            |
| Cash on hand, . . . . .                              | 4,656 53            |
| Taxes prepaid, . . . . .                             | 432 60              |
| Total assets, as per books of the company, . . . . . | <u>\$269,714 58</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$92,500 00         |
| Bonds issued, . . . . .                                   | 60,000 00           |
| Notes payable, . . . . .                                  | 56,442 24           |
| Unpaid bills, . . . . .                                   | 19,439 43           |
| Deposits, . . . . .                                       | 178 18              |
| Interest accrued but not due, . . . . .                   | 1,312 46            |
| Depreciation fund, . . . . .                              | 2,979 02            |
| Total liabilities, as per books of the company, . . . . . | <u>\$232,851 33</u> |
| Profit and loss balance, . . . . .                        | 36,863 25           |
|   | <u>\$269,714 58</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| At works, . . . . .                   | \$15,356 59        |                    |
| For distribution, . . . . .           | 4,125 54           |                    |
| management, . . . . .                 | 5,660 37           |                    |
| taxes and incidentals, . . . . .      | 2,610 55           |                    |
|                                       | <u>\$27,753 05</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$38,023 94        |
| residuals, . . . . .                  |                    | 21 80              |
| Balance to profit and loss, . . . . . | 10,292 69          |                    |
|                                       | <u>\$38,045 74</u> | <u>\$38,045 74</u> |

| PROFIT AND LOSS ACCOUNT.                    |             | Dr. | Cr.         |
|---|-------------|-----|-------------|
| Balance June 30, 1905, . . . . .            |             |     | \$37,267 27 |
| Balance of manufacturing account, . . . . . |             |     | 10,292 69   |
| Rents, . . . . .                            |             |     | 20 00       |
| Interest paid, . . . . .                    | \$5,576 50  |     |             |
| Dividends declared, . . . . .               | 3,125 00    |     |             |
| Other items, . . . . .                      | 2,015 21    |     |             |
| Balance June 30, 1906, . . . . .            | 36,863 25   |     |             |
|   | \$47,579 96 |     | \$47,579 96 |

## CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

## ASSETS.

|   |             |
|---|-------------|
| Real estate (gas), . . . . .                              | \$3,398 00  |
| Machinery and manufacturing appliances (gas), . . . . .   | 7,347 32    |
| Street mains (gas), . . . . .                             | 4,133 36    |
| Meters (gas), . . . . .                                   | 1,126 21    |
| Due for gas, . . . . .                                    | 708 00      |
| Gas coal on hand, . . . . .                               | 866 25      |
| Coke on hand, . . . . .                                   | 5 00        |
| Tar on hand, . . . . .                                    | 100 00      |
| Purifying materials on hand, . . . . .                    | 20 00       |
| Other gas materials on hand, . . . . .                    | 8 34        |
| Gas fixtures on hand, . . . . .                           | 35 00       |
| Real estate (electric), . . . . .                         | 3,380 00    |
| Steam plant (electric), . . . . .                         | 14,466 09   |
| Electric plant, . . . . .                                 | 3,413 78    |
| Electric lines, . . . . .                                 | 5,193 17    |
| Transformers, . . . . .                                   | 881 05      |
| Meters (electric), . . . . .                              | 426 54      |
| Arc lamps, . . . . .                                      | 1,519 95    |
| Due for electric light and power, . . . . .               | 591 13      |
| Fuel on hand (electric), . . . . .                        | 870 00      |
| Carbons on hand, . . . . .                                | 15 00       |
| Oil and waste on hand, . . . . .                          | 25 00       |
| Incandescent lamps on hand, . . . . .                     | 130 41      |
| Globes on hand, . . . . .                                 | 22 00       |
| Other electric materials on hand, . . . . .               | 125 00      |
| Electric fixtures on hand, . . . . .                      | 50 00       |
| Sundry accounts due the company, . . . . .                | 200 32      |
| Office furniture, . . . . .                               | 92 83       |
| Cash on hand, . . . . .                                   | 679 14      |
| Investments, . . . . .                                    | 350 00      |
| Total assets, as per books of the company, . . . . .      | \$50,178 89 |
| Profit and loss balance, . . . . .                        | 1,604 80    |
|   | \$51,783 69 |
| LIABILITIES.  |             |
| Capital stock, . . . . .                                  | \$26,000 00 |
| Notes payable, . . . . .                                  | 24,500 00   |
| Unpaid bills, . . . . .                                   | 1,283 69    |
| Total liabilities, as per books of the company, . . . . . | \$51,783 69 |

| MANUFACTURING ACCOUNT.                      |            | Dr.         | Cr.         |
|---|------------|-------------|-------------|
| <b>Operating expenses (gas) :</b>           |            |             |             |
| At works, . . . . .                         | \$4,475 90 |             |             |
| For distribution, . . . . .                 | 289 02     |             |             |
| management, . . . . .                       | 810 89     |             |             |
| taxes and incidentals, . . . . .            | 460 01     |             |             |
|   | \$6,035 82 |             |             |
| <b>Operating expenses (electric) :</b>      |            |             |             |
| At station, . . . . .                       | \$5,565 43 |             |             |
| For distribution, . . . . .                 | 1,103 25   |             |             |
| management, . . . . .                       | 800 90     |             |             |
| taxes and incidentals, . . . . .            | 676 09     |             |             |
|   | 8,145 67   |             |             |
| Income from sale of gas, . . . . .          |            |             | \$6,276 56  |
| residuals, . . . . .                        |            |             | 387 42      |
| other sources (gas), . . . . .              |            |             | 3 00        |
| sale of electric light and power, . . . . . |            |             | 7,565 25    |
| other sources (electric), . . . . .         |            |             | 6 00        |
| <b>Balance to profit and loss :</b>         |            |             |             |
| Gas, . . . . .                              |            | 631 16      |             |
| Electric, . . . . .                         |            |             | 574 42      |
|   |            | \$14,812 65 | \$14,812 65 |

| PROFIT AND LOSS ACCOUNT.                             |  | Dr.        | Cr.        |
|--|--|------------|------------|
| Balance June 30, 1905, . . . . .                     |  | \$338 82   |            |
| Balance of gas manufacturing account, . . . . .      |  |            | \$631 16   |
| Balance of electric manufacturing account, . . . . . |  | 574 42     |            |
| Interest paid, . . . . .                             |  | 507 83     |            |
| Other items, . . . . .                               |  | 814 89     |            |
| Balance June 30, 1906, . . . . .                     |  |            | 1,604 80   |
|  |  | \$2,235 96 | \$2,235 96 |

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

| ASSETS.  |  |              |
|--|--|--------------|
| Real estate, . . . . .                               |  | \$16,780 26  |
| Machinery and manufacturing appliances, . . . . .    |  | 16,740 97    |
| Street mains, . . . . .                              |  | 61,191 39    |
| Meters, . . . . .                                    |  | 5,356 34     |
| Due for gas, . . . . .                               |  | 1,608 18     |
| Gas coal on hand, . . . . .                          |  | 482 50       |
| Coke on hand, . . . . .                              |  | 53 10        |
| Tar on hand, . . . . .                               |  | 534 00       |
| Other materials on hand, . . . . .                   |  | 26,329 00    |
| Horses, wagons, etc., . . . . .                      |  | 667 51       |
| Sundry accounts due the company, . . . . .           |  | 3,491 25     |
| Office furniture, . . . . .                          |  | 298 48       |
| Cash on hand, . . . . .                              |  | 230 26       |
|  |  | \$133,763 24 |
| Total assets, as per books of the company, . . . . . |  | 1,669 91     |
| Profit and loss balance, . . . . .                   |  | \$135,433 15 |
| LIABILITIES.   |  |              |
| Capital stock, . . . . .                             |  | \$33,000 00  |
| Notes payable, . . . . .                             |  | 70,100 00    |
| Unpaid bills, . . . . .                              |  | 31,613 15    |



|  |                     |
|--|---------------------|
| Deposits, . . . . .  | \$610 00            |
| Amounts due from the company, not included above, . . . . .      | 110 00              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$135,433 15</b> |

| MANUFACTURING ACCOUNT.                |             | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|-------------|
| Operating expenses:                   |             |             |             |
| At works, . . . . .                   | \$11,454 66 |             |             |
| For distribution, . . . . .           | 1,945 81    |             |             |
| management, . . . . .                 | 4,634 38    |             |             |
| taxes and incidentals, . . . . .      | 679 13      |             |             |
|                                       | <hr/>       |             |             |
|                                       |             | \$18,713 98 |             |
| Income from sale of gas, . . . . .    |             |             | \$19,761 12 |
| residuals, . . . . .                  |             |             | 889 40      |
| Balance to profit and loss, . . . . . |             | 1,936 54    |             |
|                                       |             | <hr/>       |             |
|                                       |             | \$20,650 52 | \$20,650 52 |

| PROFIT AND LOSS ACCOUNT.                    |            | Dr.        | Cr.        |
|---|------------|------------|------------|
| Balance June 30, 1905, . . . . .            |            |            | \$1,831 93 |
| Balance of manufacturing account, . . . . . |            |            | 1,936 54   |
| Interest received, . . . . .                |            |            | 77 56      |
| Rents, . . . . .                            |            |            | 153 52     |
| Interest paid, . . . . .                    | \$2,503 24 |            |            |
| Depreciation, . . . . .                     | 500 00     |            |            |
| Other items, . . . . .                      | 2,666 22   |            |            |
| Balance June 30, 1906, . . . . .            |            |            | 1,669 91   |
|   |            | <hr/>      |            |
|   |            | \$5,669 46 | \$5,669 46 |

## CLINTON GAS LIGHT COMPANY.

| ASSETS.   |             |
|---|-------------|
| Real estate (gas), . . . . .                            | \$15,324 10 |
| Machinery and manufacturing appliances (gas), . . . . . | 48,332 84   |
| Street mains (gas), . . . . .                           | 42,756 91   |
| Meters (gas), . . . . .                                 | 7,865 88    |
| Due for gas, . . . . .                                  | 2,998 08    |
| Gas coal on hand, . . . . .                             | 3,882 84    |
| Coke on hand, . . . . .                                 | 4 50        |
| Tar on hand, . . . . .                                  | 160 53      |
| Enrichers on hand, . . . . .                            | 371 55      |
| Purifying materials on hand, . . . . .                  | 236 60      |
| Other gas materials on hand, . . . . .                  | 163 00      |
| Stoves on hand, . . . . .                               | 1,458 95    |
| Gas fixtures on hand, . . . . .                         | 829 05      |
| Real estate (electric), . . . . .                       | 29,025 02   |
| Steam plant (electric), . . . . .                       | 15,261 55   |
| Electric plant, . . . . .                               | 13,553 17   |
| Electric lines, . . . . .                               | 60,346 66   |
| Transformers, . . . . .                                 | 4,190 00    |
| Meters (electric), . . . . .                            | 3,149 92    |
| Arc lamps, . . . . .                                    | 2,797 50    |
| Due for electric light and power, . . . . .             | 2,706 44    |
| Fuel on hand (electric), . . . . .                      | 1,495 97    |
| Carbons on hand, . . . . .                              | 83 07       |
| Oil and waste on hand, . . . . .                        | 22 57       |
| Incandescent lamps on hand, . . . . .                   | 171 40      |
| Globes on hand, . . . . .                               | 72 73       |

|  |                     |
|--|---------------------|
| Motors on hand, . . . . .                            | \$135 87            |
| Electric fixtures on hand, . . . . .                 | 27 31               |
| Horses, wagons, etc., . . . . .                      | 354 70              |
| Sundry accounts due the company, . . . . .           | 4,748 35            |
| Office furniture, . . . . .                          | 651 43              |
| Cash on hand, . . . . .                              | 1,856 47            |
| Insurance, . . . . .                                 | 340 25              |
| Total assets, as per books of the company, . . . . . | <u>\$265,375 21</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$123,000 00        |
| Bonds issued, . . . . .                                     | 110,000 00          |
| Notes payable, . . . . .                                    | 5,000 00            |
| Unpaid bills, . . . . .                                     | 4,396 19            |
| Deposits, . . . . .   | 110 00              |
| Interest accrued but not due, . . . . .                     | 145 00              |
| Reserved fund, . . . . .                                    | 10,050 57           |
| Depreciation fund, . . . . .                                | 4,831 32            |
| Amounts due from the company, not included above, . . . . . | 4,595 80            |
| Total liabilities, as per books of the company, . . . . .   | <u>\$262,128 88</u> |
| Profit and loss balance, . . . . .                          | 3,246 33            |
|   | <u>\$265,375 21</u> |

## MANUFACTURING ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Operating expenses (gas) :                  |                    |                    |
| At works, . . . . .                         | \$13,679 47        |                    |
| For distribution, . . . . .                 | 2,063 24           |                    |
| management, . . . . .                       | 3,745 83           |                    |
| taxes and incidentals, . . . . .            | 1,920 14           |                    |
|   | <u>\$21,408 68</u> |                    |
| Operating expenses (electric) :             |                    |                    |
| At station, . . . . .                       | \$9,162 48         |                    |
| For distribution, . . . . .                 | 4,064 62           |                    |
| management, . . . . .                       | 3,745 81           |                    |
| taxes and incidentals, . . . . .            | 2,186 09           |                    |
|   | <u>19,159 00</u>   |                    |
| Income from sale of gas, . . . . .          |                    | \$23,969 49        |
| residuals, . . . . .                        |                    | 2,046 56           |
| other sources (gas), . . . . .              |                    | 196 00             |
| sale of electric light and power, . . . . . |                    | 28,171 87          |
| Balance to profit and loss:                 |                    |                    |
| Gas, . . . . .                              | 4,803 37           |                    |
| Electric, . . . . .                         | 9,012 87           |                    |
|   | <u>\$54,383 92</u> | <u>\$54,383 92</u> |

## PROFIT AND LOSS ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Balance June 30, 1905, . . . . .                     |                    | \$4,249 58         |
| Balance of gas manufacturing account, . . . . .      |                    | 4,803 37           |
| Balance of electric manufacturing account, . . . . . |                    | 9,012 87           |
| Jobbing, . . . . .                                   |                    | 49 70              |
| Interest paid, . . . . .                             | \$5,389 58         |                    |
| Dividends declared, . . . . .                        | 5,750 00           |                    |
| Depreciation, . . . . .                              | 2,000 00           |                    |
| Other items, . . . . .                               | 1,729 61           |                    |
| Balance June 30, 1906, . . . . .                     | 3,246 33           |                    |
|  | <u>\$18,115 52</u> | <u>\$18,115 52</u> |

## COHASSET ELECTRIC COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                               | \$3,617 00  |
| Steam plant, . . . . .                               | 8,297 92    |
| Electric plant, . . . . .                            | 10,383 44   |
| Electric lines, . . . . .                            | 14,193 72   |
| Transformers, . . . . .                              | 4,597 96    |
| Meters, . . . . .                                    | 2,165 89    |
| Arc lamps, . . . . .                                 | 208 31      |
| Due for light and power, . . . . .                   | 1,364 06    |
| Fuel on hand, . . . . .                              | 1,494 50    |
| Oil and waste on hand, . . . . .                     | 9 00        |
| Incandescent lamps on hand, . . . . .                | 131 38      |
| Sundry accounts due the company, . . . . .           | 192 48      |
| Cash on hand, . . . . .                              | 3,690 77    |
| Total assets, as per books of the company, . . . . . | \$50,346 43 |
| Profit and loss balance, . . . . .                   | 331 07      |
|  | \$50,677 50 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                  | \$30,000 00 |
| Bonds issued, . . . . .                                   | 20,000 00   |
| Interest due but not paid, . . . . .                      | 677 50      |
| Total liabilities, as per books of the company, . . . . . | \$50,677 50 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | DR.         | CR.         |
|--|-------------|-------------|
| At station, . . . . . \$5,480 16               |             |             |
| For distribution, . . . . . 2,391 24           |             |             |
| management, . . . . . 2,251 06                 |             |             |
| taxes and incidentals, . . . . . 573 48        |             |             |
|  | \$10,695 94 |             |
| Income from sale of light and power, . . . . . |             | \$15,817 29 |
| Balance to profit and loss, . . . . .          | 5,121 35    |             |
|  | \$15,817 29 | \$15,817 29 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            | \$2,516 15 |            |
| Balance of manufacturing account, . . . . . |            | \$5,121 35 |
| Interest received, . . . . .                |            | 63 73      |
| Interest paid, . . . . .                    | 1,000 00   |            |
| Depreciation, . . . . .                     | 2,000 00   |            |
| Balance June 30, 1906, . . . . .            |            | 331 07     |
|   | \$5,516 15 | \$5,516 15 |

## CONWAY.

(See DEERFIELD RIVER ELECTRIC LIGHT COMPANY.)

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

|   |                    |
|---|--------------------|
| Real estate (gas), . . . . .                                | \$2,700 00         |
| Machinery and manufacturing appliances (gas), . . . . .     | 5,186 96           |
| Street mains (gas), . . . . .                               | 8,266 84           |
| Meters (gas), . . . . .                                     | 2,324 97           |
| Due for gas, . . . . .                                      | 469 30             |
| Gas coal on hand, . . . . .                                 | 625 00             |
| Enrichers on hand, . . . . .                                | 15 00              |
| Gas fixtures on hand, . . . . .                             | 950 60             |
| Real estate (electric), . . . . .                           | 4,982 92           |
| Steam plant (electric), . . . . .                           | 4,819 05           |
| Electric plant, . . . . .                                   | 6,840 07           |
| Electric lines, . . . . .                                   | 5,843 96           |
| Transformers, . . . . .                                     | 138 70             |
| Meters (electric), . . . . .                                | 328 95             |
| Arc lamps, . . . . .  | 807 82             |
| Due for electric light and power, . . . . .                 | 1,862 40           |
| Fuel on hand (electric), . . . . .                          | 771 00             |
| Oil and waste on hand, . . . . .                            | 7 00               |
| Incandescent lamps on hand, . . . . .                       | 150 00             |
| Other electric materials on hand, . . . . .                 | 387 19             |
| Sundry accounts due the company, . . . . .                  | 185 35             |
| Office furniture, . . . . .                                 | 50 00              |
| Cash on hand, . . . . .                                     | 462 48             |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$48,175 56</b> |

LIABILITIES.

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$25,000 00        |
| Notes payable, . . . . .   | 2,500 00           |
| Unpaid bills, . . . . .  | 17,981 31          |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$45,481 31</b> |
| Profit and loss balance, . . . . .                               | 2,694 25           |
|  | <b>\$48,175 56</b> |

MANUFACTURING ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Operating expenses (gas) :                  |                    |                    |
| At works, . . . . .                         | \$3,604 02         |                    |
| For distribution, . . . . .                 | 183 01             |                    |
| management, . . . . .                       | 1,187 14           |                    |
| taxes and incidentals, . . . . .            | 188 51             |                    |
|   | <u>5,162 68</u>    |                    |
| Operating expenses (electric) :             |                    |                    |
| At station, . . . . .                       | \$3,558 92         |                    |
| For distribution, . . . . .                 | 216 47             |                    |
| management, . . . . .                       | 1,187 14           |                    |
| taxes and incidentals, . . . . .            | 396 99             |                    |
|   | <u>5,359 52</u>    |                    |
| Income from sale of gas, . . . . .          |                    | \$6,123 40         |
| other sources (gas), . . . . .              |                    | 95 00              |
| sale of electric light and power, . . . . . |                    | 5,167 30           |
| Balance to profit and loss :                |                    |                    |
| Gas, . . . . .                              | 1,055 72           |                    |
| Electric, . . . . .                         |                    | 192 22             |
|   | <u>\$11,877 92</u> | <u>\$11,877 92</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance June 30, 1905, . . . . .                     |             | \$2,732 87  |
| Balance of gas manufacturing account, . . . . .      |             | 1,055 72    |
| Balance of electric manufacturing account, . . . . . | \$192 22    |             |
| Depreciation fund, . . . . .                         |             | 3,428 42    |
| Reserve fund, . . . . .                              |             | 2,500 00    |
| Jobbing, . . . . .                                   |             | 300 71      |
| Interest paid, . . . . .                             | 314 76      |             |
| Dividends declared, . . . . .                        | 750 00      |             |
| Depreciation, . . . . .                              | 6,066 49    |             |
| Balance June 30, 1906, . . . . .                     | 2,694 25    |             |
|  | \$10,017 72 | \$10,017 72 |

## DANVERS GAS LIGHT COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                               | \$3,000 00  |
| Machinery and manufacturing appliances, . . . . .    | 7,591 75    |
| Street mains, . . . . .                              | 21,300 28   |
| Meters, . . . . .                                    | 2,765 33    |
| Due for gas, . . . . .                               | 932 77      |
| Tar on hand, . . . . .                               | 30 00       |
| Stoves on hand, . . . . .                            | 116 00      |
| Fixtures on hand, . . . . .                          | 67 00       |
| Sundry accounts due the company, . . . . .           | 137 05      |
| Office furniture, . . . . .                          | 130 31      |
| Cash on hand, . . . . .                              | 1,136 79    |
|  | \$37,207 28 |
| Total assets, as per books of the company, . . . . . | \$37,207 28 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                  | \$20,000 00 |
| Notes payable, . . . . .                                  | 6,000 00    |
| Unpaid bills, . . . . .                                   | 1,397 14    |
|   | \$27,397 14 |
| Total liabilities, as per books of the company, . . . . . | \$27,397 14 |
| Profit and loss balance, . . . . .                        | 9,810 14    |
|   | \$37,207 28 |

## MANUFACTURING ACCOUNT.

|                                       | Dr.        | Cr.        |
|---------------------------------------|------------|------------|
| Operating expenses:                   |            |            |
| At works, . . . . .                   | \$1,344 32 |            |
| For distribution, . . . . .           | 626 77     |            |
| management, . . . . .                 | 1,197 40   |            |
| taxes and incidentals, . . . . .      | 343 48     |            |
| gas bought, . . . . .                 | 2,896 46   |            |
|                                       | \$6,408 43 |            |
| Income from sale of gas, . . . . .    |            | \$8,276 39 |
| residuals, . . . . .                  |            | 3 71       |
| other sources, . . . . .              |            | 75 26      |
| Balance to profit and loss, . . . . . | 1,946 93   |            |
|                                       | \$8,355 36 | \$8,355 36 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$8,660 32         |
| Balance of manufacturing account, . . . . . |                    | 1,946 93           |
| Interest received, . . . . .                |                    | 17 08              |
| Rents, . . . . .                            |                    | 14 00              |
| Other items of income, . . . . .            |                    | 100 00             |
| Interest paid, . . . . .                    | \$258 38           |                    |
| Dividends declared, . . . . .               | 600 00             |                    |
| Other items, . . . . .                      | 69 81              |                    |
| Balance June 30, 1906, . . . . .            | 9,810 14           |                    |
|   | <u>\$10,738 33</u> | <u>\$10,738 33</u> |

## DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$7,315 87          |
| Machinery and manufacturing appliances, . . . . .    | 78,923 98           |
| Street mains, . . . . .                              | 149,316 17          |
| Meters, . . . . .                                    | 10,389 18           |
| Due for gas, . . . . .                               | 2,992 56            |
| Other materials on hand, . . . . .                   | 703 92              |
| Stoves and fixtures on hand, . . . . .               | 1,639 68            |
| Horses, wagons, etc., . . . . .                      | 665 95              |
| Sundry accounts due the company, . . . . .           | 1,426 10            |
| Office furniture, . . . . .                          | 1,123 84            |
| Cash on hand, . . . . .                              | 2,764 34            |
| Total assets, as per books of the company, . . . . . | <u>\$257,261 59</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$80,000 00         |
| Bonds issued, . . . . .                                     | 60,000 00           |
| Notes payable, . . . . .                                    | 35,500 00           |
| Unpaid bills, . . . . .                                     | 967 13              |
| Deposits, . . . . .   | 180 00              |
| Unpaid dividends, . . . . .                                 | 210 50              |
| Interest accrued but not due, . . . . .                     | 1,369 80            |
| Amounts due from the company, not included above, . . . . . | 3,050 89            |
| Total liabilities, as per books of the company, . . . . .   | <u>\$181,278 32</u> |
| Profit and loss balance, . . . . .                          | 75,983 27           |
|   | <u>\$257,261 59</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| At works, . . . . .                   | \$357 15           |                    |
| For distribution, . . . . .           | 2,362 17           |                    |
| management, . . . . .                 | 5,332 92           |                    |
| taxes and incidentals, . . . . .      | 1,681 56           |                    |
| gas bought, . . . . .                 | 10,447 46          |                    |
|                                       | <u>\$20,181 26</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$35,330 07        |
| other sources (gas), . . . . .        |                    | 456 42             |
| Balance to profit and loss, . . . . . | 15,605 23          |                    |
|                                       | <u>\$35,786 49</u> | <u>\$35,786 49</u> |

| PROFIT AND LOSS ACCOUNT.                    |             | DR. | CR.         |
|---|-------------|-----|-------------|
| Balance June 30, 1905, . . . . .            |             |     | \$71,954 90 |
| Balance of manufacturing account, . . . . . |             |     | 15,605 23   |
| Interest received, . . . . .                |             |     | 10 96       |
| Rents, . . . . .                            |             |     | 60 00       |
| Jobbing, . . . . .                          |             |     | 450 45      |
| Interest paid, . . . . .                    | \$5,847 38  |     |             |
| Dividends declared, . . . . .               | 3,200 00    |     |             |
| Reserve fund, . . . . .                     | 3,050 89    |     |             |
| Balance June 30, 1906, . . . . .            | 75,983 27   |     |             |
|   | <hr/>       |     |             |
|   | \$88,081 54 |     | \$88,081 54 |

## DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

(Conway.)

## ASSETS.

|  |            |
|--|------------|
| Electric lines, . . . . .                            | \$4,203 18 |
| Transformers, . . . . .                              | 747 51     |
| Meters, . . . . .                                    | 22 50      |
| Arc lamps, . . . . .                                 | 40 10      |
| Due for light and power, . . . . .                   | 265 31     |
| Cash on hand, . . . . .                              | 663 47     |
|  | <hr/>      |
| Total assets, as per books of the company, . . . . . | \$5,942 07 |

## LIABILITIES.

|   |            |
|---|------------|
| Capital stock, . . . . .                                    | \$4,700 00 |
| Amounts due from the company, not included above, . . . . . | 40 49      |
|   | <hr/>      |
| Total liabilities, as per books of the company, . . . . .   | \$4,740 49 |
| Profit and loss balance, . . . . .                          | 1,201 58   |
|   | <hr/>      |
|   | \$5,942 07 |

## MANUFACTURING ACCOUNT.

|  |            | DR.        | CR.     |
|--|------------|------------|---------|
| Operating expenses:                            |            |            |         |
| For distribution, . . . . .                    | \$47 44    |            |         |
| management, . . . . .                          | 86 50      |            |         |
| taxes and incidentals, . . . . .               | 81 07      |            |         |
| current bought, . . . . .                      | 1,126 04   |            |         |
|  | <hr/>      |            |         |
|  | \$1,341 05 |            |         |
| Income from sale of light and power, . . . . . |            |            | \$1,842 |
| Balance to profit and loss, . . . . .          |            | 501 75     |         |
|  |            | <hr/>      |         |
|  |            | \$1,842 80 | \$1,842 |

## PROFIT AND LOSS ACCOUNT.

|   |            | DR. | CR.  |
|---|------------|-----|------|
| Balance June 30, 1905, . . . . .            |            |     | \$69 |
| Balance of manufacturing account, . . . . . |            |     | 5    |
| Balance June 30, 1906, . . . . .            | \$1,201 58 |     |      |
|   | <hr/>      |     |      |
|   | \$1,201 58 |     | \$1, |

## DOUGLAS ELECTRIC COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Electric lines, . . . . .                            | \$8,026 77         |
| Transformers, . . . . .                              | 799 23             |
| Meters, . . . . .                                    | 510 96             |
| Due for light and power, . . . . .                   | 283 37             |
| Incandescent lamps on hand, . . . . .                | 7 20               |
| Fixtures on hand, . . . . .                          | 29 17              |
| Sundry accounts due the company, . . . . .           | 231 54             |
| Cash on hand, . . . . .                              | 181 85             |
| Total assets, as per books of the company, . . . . . | <u>\$10,070 09</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$7,500 00         |
| Notes payable, . . . . .                                  | 1,500 00           |
| Unpaid bills, . . . . .                                   | 164 22             |
| Interest accrued but not due, . . . . .                   | 31 25              |
| Total liabilities, as per books of the company, . . . . . | <u>\$9,195 47</u>  |
| Profit and loss balance, . . . . .                        | 874 62             |
|   | <u>\$10,070 09</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Operating expenses:                            |                   |                   |
| For distribution, . . . . .                    | \$378 26          |                   |
| management, . . . . .                          | 258 38            |                   |
| taxes and incidentals, . . . . .               | 141 96            |                   |
| current bought, . . . . .                      | 1,006 28          |                   |
|  | <u>\$1,784 88</u> |                   |
| Income from sale of light and power, . . . . . |                   | \$2,338 88        |
| Balance to profit and loss, . . . . .          | 554 00            |                   |
|  | <u>\$2,338 88</u> | <u>\$2,338 88</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            |                   | \$578 46          |
| Balance of manufacturing account, . . . . . |                   | 554 00            |
| Jobbing, . . . . .                          |                   | 5 16              |
| Interest paid, . . . . .                    | \$75 50           |                   |
| Dividends declared, . . . . .               | 187 50            |                   |
| Balance June 30, 1906, . . . . .            | 874 62            |                   |
|   | <u>\$1,137 62</u> | <u>\$1,137 62</u> |

## EAST BOSTON GAS COMPANY.

## ASSETS.

|   |              |
|---|--------------|
| Real estate, . . . . .                            | \$126,222 42 |
| Machinery and manufacturing appliances, . . . . . | 89,861 48    |
| Street mains, . . . . .                           | 91,348 07    |
| Meters, . . . . .                                 | 29,344 62    |
| Due for gas, . . . . .                            | 9,296 94     |
| Gas coal on hand, . . . . .                       | 4,755 61     |
| Coke on hand, . . . . .                           | 599 99       |
| Tar on hand, . . . . .                            | 463 33       |



|  |                     |
|--|---------------------|
| Enrichers on hand, . . . . .                         | \$608 66            |
| Other materials on hand, . . . . .                   | 6,296 05            |
| Horses, wagons, etc., . . . . .                      | 960 00              |
| Sundry accounts due the company, . . . . .           | 1,977 61            |
| Office furniture, . . . . .                          | 1,149 17            |
| Cash on hand, . . . . .                              | 9,690 45            |
| Total assets, as per books of the company, . . . . . | <u>\$372,574 40</u> |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$220,000 00 |
| Notes payable, . . . . .                                    | 55,000 00    |
| Unpaid bills, . . . . .                                     | 3,965 69     |
| Deposits, . . . . .   | 5,123 64     |
| Reserved fund, . . . . .                                    | 5,000 00     |
| Amounts due from the company, not included above, . . . . . | 746 16       |

|   |              |
|---|--------------|
| Total liabilities, as per books of the company, . . . . . | \$289,835 49 |
| Profit and loss balance, . . . . .                        | 82,738 91    |

\$372,574 40

## MANUFACTURING ACCOUNT.

|                                       | Dr.                 | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| Operating expenses:                   |                     |                     |
| At works, . . . . .                   | \$70,450 97         |                     |
| For distribution, . . . . .           | 8,858 90            |                     |
| management, . . . . .                 | 17,300 19           |                     |
| taxes and incidentals, . . . . .      | 7,468 43            |                     |
|                                       | <u>\$104,078 49</u> |                     |
| Income from sale of gas, . . . . .    |                     | \$119,244 24        |
| residuals, . . . . .                  |                     | 20,493 73           |
| other sources, . . . . .              |                     | 125 00              |
| Balance to profit and loss, . . . . . | 35,784 48           |                     |
|                                       | <u>\$139,862 97</u> | <u>\$139,862 97</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1905, . . . . .            |                     | \$76,329 99         |
| Balance of manufacturing account, . . . . . |                     | 35,784 48           |
| Interest received, . . . . .                |                     | 308 37              |
| Other items of income, . . . . .            |                     | 2,416 18            |
| Interest paid, . . . . .                    | \$2,404 26          |                     |
| Dividends declared, . . . . .               | 22,000 00           |                     |
| Depreciation, . . . . .                     | 3,077 92            |                     |
| Other items, . . . . .                      | 4,617 93            |                     |
| Balance June 30, 1906, . . . . .            | 82,738 91           |                     |
|   | <u>\$114,839 02</u> | <u>\$114,839 02</u> |

## EASTHAMPTON GAS COMPANY.

## ASSETS.

|   |            |
|---|------------|
| Real estate (gas), . . . . .                            | \$8,000 00 |
| Machinery and manufacturing appliances (gas), . . . . . | 10,500 00  |
| Street mains (gas), . . . . .                           | 10,000 00  |
| Meters (gas), . . . . .                                 | 500 00     |
| Due for gas, . . . . .                                  | 1,312 36   |
| Gas coal on hand, . . . . .                             | 564 00     |
| Coke on hand, . . . . .                                 | 144 00     |
| Tar on hand, . . . . .                                  | 399 75     |
| Purifying materials on hand, . . . . .                  | 68 64      |

|   |                    |
|---|--------------------|
| Other gas materials on hand, . . . . .                      | \$258 64           |
| Real estate (electric), . . . . .                           | 2,000 00           |
| Steam plant (electric), . . . . .                           | 2,500 00           |
| Electric plant, . . . . .                                   | 5,000 00           |
| Due for electric light and power, . . . . .                 | 663 75             |
| Fuel on hand (electric), . . . . .                          | 124 80             |
| Carbons on hand, . . . . .                                  | 42 00              |
| Oil and waste on hand, . . . . .                            | 15 00              |
| Other electric materials on hand, . . . . .                 | 119 85             |
| Cash on hand, . . . . .                                     | 1,309 39           |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$43,522 18</b> |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$30,000 00        |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$30,000 00</b> |
| Profit and loss balance, . . . . .                               | 13,522 18          |
|  | <u>\$43,522 18</u> |

## MANUFACTURING ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Operating expenses (gas) :                  |                    |                    |
| At works, . . . . .                         | \$6,472 31         |                    |
| For distribution, . . . . .                 | 1,771 18           |                    |
| management, . . . . .                       | 928 80             |                    |
| taxes and incidentals, . . . . .            | 344 29             |                    |
|   | <u>9,516 58</u>    |                    |
| Operating expenses (electric) :             |                    |                    |
| At station, . . . . .                       | \$6,684 66         |                    |
| For distribution, . . . . .                 | 226 61             |                    |
| management, . . . . .                       | 410 01             |                    |
| taxes and incidentals, . . . . .            | 169 65             |                    |
|   | <u>7,490 93</u>    |                    |
| Income from sale of gas, . . . . .          |                    | \$11,454 80        |
| residuals, . . . . .                        |                    | 1,664 00           |
| other sources (gas), . . . . .              |                    | 25 00              |
| sale of electric light and power, . . . . . |                    | 3,620 64           |
| Balance to profit and loss :                |                    |                    |
| Gas, . . . . .                              | 3,627 22           |                    |
| Electric, . . . . .                         |                    | 3,870 29           |
|   | <u>\$20,634 73</u> | <u>\$20,634 73</u> |

## PROFIT AND LOSS ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Balance June 30, 1905, . . . . .                     |                    | \$15,565 25        |
| Balance of gas manufacturing account, . . . . .      |                    | 3,627 22           |
| Balance of electric manufacturing account, . . . . . | \$3,870 29         |                    |
| Dividends declared, . . . . .                        | 1,800 00           |                    |
| Balance June 30, 1906, . . . . .                     | 13,522 18          |                    |
|  | <u>\$19,192 47</u> | <u>\$19,192 47</u> |

## EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

## ASSETS.

|                           |                |
|---------------------------|----------------|
| Real estate, . . . . .    | \$4,113,152 45 |
| Steam plant, . . . . .    | 2,582,762 11   |
| Electric plant, . . . . . | 3,004,297 09   |
| Electric lines, . . . . . | 7,257,076 68   |
| Transformers, . . . . .   | 239,705 99     |
| Meters, . . . . .         | 638,702 10     |

|   |                        |
|---|------------------------|
| Arc lamps, . . . . .  | \$325,642 15           |
| Due for light and power, . . . . .                          | 337,875 66             |
| Fuel on hand, . . . . .                                     | 95,720 48              |
| Incandescent lamps on hand, . . . . .                       | 24,118 49              |
| Other materials on hand, . . . . .                          | 205,440 25             |
| Motors on hand, . . . . .                                   | 6,967 38               |
| Horses, wagons, etc., . . . . .                             | 70,831 80              |
| Cash on hand, . . . . .                                     | 133,873 45             |
| Notes receivable, . . . . .                                 | 1,442,545 71           |
| Investments, . . . . .                                      | 23,914 00              |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$20,502,615 79</b> |

## LIABILITIES.

|  |                        |
|--|------------------------|
| Capital stock, . . . . .   | \$11,488,100 00        |
| Bonds issued, . . . . .  | 1,486,000 00           |
| Notes payable, . . . . .   | 1,397,500 00           |
| Unpaid bills, . . . . .  | 138,029 11             |
| Deposits, . . . . .  | 8,290 75               |
| Unpaid dividends, . . . . .                                      | 287,202 60             |
| Interest accrued but not due, . . . . .                          | 23,850 96              |
| Reserved fund, . . . . .   | 95,114 40              |
| Premium on capital stock, . . . . .                              | 5,307,150 12           |
| Amounts due from the company, not included above, . . . . .      | 57,967 97              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$20,289,205 81</b> |
| Profit and loss balance, . . . . .                               | 213,409 98             |
|  | <b>\$20,502,615 79</b> |

## MANUFACTURING ACCOUNT.

|  | DR.                   | CR.                   |
|--|-----------------------|-----------------------|
| Operating expenses:                            |                       |                       |
| At station, . . . . .                          | \$640,793 90          |                       |
| For distribution, . . . . .                    | 362,933 92            |                       |
| management, . . . . .                          | 413,398 09            |                       |
| taxes and incidentals, . . . . .               | 568,310 38            |                       |
| current bought, . . . . .                      | 1,850 18              |                       |
|  | <u>\$1,987,286 47</u> |                       |
| Income from sale of light and power, . . . . . |                       | \$3,780,911 47        |
| Balance to profit and loss, . . . . .          | 1,793,625 00.         |                       |
|  | <u>\$3,780,911 47</u> | <u>\$3,780,911 47</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                   | CR.                   |
|---|-----------------------|-----------------------|
| Balance June 30, 1905, . . . . .            |                       | \$67,509 23           |
| Balance of manufacturing account, . . . . . |                       | 1,793,625 00          |
| Interest received, . . . . .                |                       | 62,381 68             |
| Rents, . . . . .                            |                       | 17,430 00             |
| Other items of income, . . . . .            |                       | 31,826 60             |
| Interest paid, . . . . .                    | \$141,347 97          |                       |
| Dividends declared, . . . . .               | 1,148,810 00          |                       |
| Reserve fund, . . . . .                     | 456,000 00            |                       |
| Other items, . . . . .                      | 13,204 56             |                       |
| Balance June 30, 1906, . . . . .            | 213,409 98            |                       |
|   | <u>\$1,972,772 51</u> | <u>\$1,972,772 51</u> |

## EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$67,715 10         |
| Steam plant, . . . . .                               | 102,860 75          |
| Electric plant, . . . . .                            | 71,885 67           |
| Electric lines, . . . . .                            | 130,201 26          |
| Transformers, . . . . .                              | 12,156 17           |
| Meters, . . . . .                                    | 18,308 53           |
| Arc lamps, . . . . .                                 | 22,390 04           |
| Due for light and power, . . . . .                   | 13,854 45           |
| Fuel on hand, . . . . .                              | 6,126 03            |
| Oil and waste on hand, . . . . .                     | 114 94              |
| Other materials on hand, . . . . .                   | 7,018 89            |
| Fixtures on hand, . . . . .                          | 3,540 04            |
| Sundry accounts due the company, . . . . .           | 1,323 39            |
| Office furniture, . . . . .                          | 671 32              |
| Cash on hand, . . . . .                              | 23,808 19           |
| Notes receivable, . . . . .                          | 102 95              |
| Interest, . . . . .                                  | 30 36               |
| Insurance, . . . . .                                 | 626 19              |
| Sinking fund, . . . . .                              | 5,000 00            |
| Total assets, as per books of the company, . . . . . | <u>\$487,734 27</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$250,000 00        |
| Bonds issued, . . . . .                                     | 100,000 00          |
| Notes payable, . . . . .                                    | 80,000 00           |
| Unpaid bills, . . . . .                                     | 2,491 91            |
| Deposits, . . . . .   | 184 18              |
| Interest accrued but not due, . . . . .                     | 1,726 31            |
| Sinking fund reserve, . . . . .                             | 5,000 00            |
| Amounts due from the company, not included above, . . . . . | 4,661 85            |
| Total liabilities, as per books of the company, . . . . .   | <u>\$441,064 25</u> |
| Profit and loss balance, . . . . .                          | 43,670 02           |
|   | <u>\$487,734 27</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Operating expenses:                            |                     |                     |
| At station, . . . . .                          | \$44,904 39         |                     |
| For distribution, . . . . .                    | 42,059 40           |                     |
| management, . . . . .                          | 13,956 35           |                     |
| taxes and incidentals, . . . . .               | 7,252 52            |                     |
|  | <u>\$108,172 66</u> |                     |
| Income from sale of light and power, . . . . . |                     | \$157,476 28        |
| Balance to profit and loss, . . . . .          | 49,303 62           |                     |
|  | <u>\$157,476 28</u> | <u>\$157,476 28</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.         |
|---|------------|-------------|
| Balance June 30, 1905, . . . . .            |            | \$20,540 51 |
| Balance of manufacturing account, . . . . . |            | 49,303 62   |
| Interest received, . . . . .                |            | 107 87      |
| Interest paid, . . . . .                    | \$8,762 04 |             |
| Dividends declared, . . . . .               | 12,500 00  |             |

|                                  | Dr.                | Cr.                |
|----------------------------------|--------------------|--------------------|
| Sinking fund reserve, . . . . .  | \$5,000 00         |                    |
| Other items, . . . . .           | 19 94              |                    |
| Balance June 30, 1906, . . . . . | 43,670 02          |                    |
|                                  | <u>\$69,952 00</u> | <u>\$69,952 00</u> |

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$103,772 29        |
| Steam plant, . . . . .                               | 127,448 49          |
| Electric plant, . . . . .                            | 83,461 80           |
| Electric lines, . . . . .                            | 160,702 05          |
| Transformers, . . . . .                              | 11,056 06           |
| Meters, . . . . .                                    | 11,884 97           |
| Arc lamps, . . . . .                                 | 20,122 59           |
| Due for light and power, . . . . .                   | 24,703 13           |
| Fuel on hand, . . . . .                              | 656 84              |
| Carbons on hand, . . . . .                           | 2,015 23            |
| Oil and waste on hand, . . . . .                     | 122 05              |
| Incandescent lamps on hand, . . . . .                | 6,476 17            |
| Globes on hand, . . . . .                            | 274 05              |
| Other materials on hand, . . . . .                   | 6,114 11            |
| Motors on hand, . . . . .                            | 9,986 79            |
| Sundry accounts due the company, . . . . .           | 741 11              |
| Office furniture, . . . . .                          | 3,267 76            |
| Cash on hand, . . . . .                              | 260,894 61          |
| Notes receivable, . . . . .                          | 51,500 00           |
| Insurance, . . . . .                                 | 227 93              |
| Works in process, . . . . .                          | 41,907 19           |
| Total assets, as per books of the company, . . . . . | <u>\$927,335 22</u> |

LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .                                   | \$599,500 00        |
| Unpaid bills, . . . . .                                    | 24,164 88           |
| Deposits, . . . . .  | 23 00               |
| Unpaid dividends, . . . . .                                | 12,000 00           |
| Reserved fund, . . . . .                                   | 112,246 52          |
| Premium on capital stock, . . . . .                        | 74,861 54           |
| Amount due from the company, not included above, . . . . . | 8,128 54            |
| Total liabilities, as per books of the company, . . . . .  | <u>\$830,924 48</u> |
| Profit and loss balance, . . . . .                         | 96,410 74           |
|  | <u>\$927,335 22</u> |

MANUFACTURING ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Operating expenses:                            |                     |                     |
| At station, . . . . .                          | \$51,016 48         |                     |
| For distribution, . . . . .                    | 50,526 69           |                     |
| management, . . . . .                          | 20,544 42           |                     |
| taxes and incidentals, . . . . .               | 13,861 32           |                     |
|  | <u>\$135,948 91</u> |                     |
| Income from sale of light and power, . . . . . |                     | \$225,568 32        |
| other sources, . . . . .                       |                     | 1,809 43            |
| Balance to profit and loss, . . . . .          | 91,428 84           |                     |
|  | <u>\$227,377 75</u> | <u>\$227,377 75</u> |

PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1906, . . . . .            |              | \$70,261 51  |
| Balance of manufacturing account, . . . . . |              | 91,428 84    |
| Interest received, . . . . .                |              | 5,370 98     |
| Interest paid, . . . . .                    | \$148 62     |              |
| Dividends declared, . . . . .               | 39,750 00    |              |
| Reserve fund, . . . . .                     | 30,751 97    |              |
| Balance June 30, 1906, . . . . .            | 96,410 74    |              |
|   | \$167,061 33 | \$167,061 33 |

FALL RIVER GAS WORKS COMPANY.

ASSETS.

|  |                |
|--|----------------|
| Real estate, . . . . .                               | \$215,006 46   |
| Machinery and manufacturing appliances, . . . . .    | 387,807 89     |
| Street mains, . . . . .                              | 365,684 38     |
| Meters, . . . . .                                    | 67,015 93      |
| Due for gas, . . . . .                               | 34,726 48      |
| Gas coal on hand, . . . . .                          | 11,476 33      |
| Tar on hand, . . . . .                               | 1,135 60       |
| Enrichers on hand, . . . . .                         | 4,852 14       |
| Purifying materials on hand, . . . . .               | 2,502 12       |
| Other materials on hand, . . . . .                   | 25,416 69      |
| Stoves on hand, . . . . .                            | 4,943 23       |
| Fixtures on hand, . . . . .                          | 3,200 00       |
| Sundry accounts due the company, . . . . .           | 8,985 25       |
| Office furniture, . . . . .                          | 2,648 18       |
| Cash on hand, . . . . .                              | 185,285 15     |
| Total assets, as per books of the company, . . . . . | \$1,320,685 83 |

LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$635,000 00   |
| Notes payable, . . . . .                                    | 217,000 00     |
| Unpaid bills, . . . . .                                     | 9,942 88       |
| Deposits, . . . . .   | 2,306 00       |
| Reserved fund, . . . . .                                    | 64 44          |
| Amounts due from the company, not included above, . . . . . | 8,301 85       |
| Total liabilities, as per books of the company, . . . . .   | \$872,615 17   |
| Profit and loss balance, . . . . .                          | 448,070 66     |
|   | \$1,320,685 83 |

MANUFACTURING ACCOUNT.

|                                       | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| Operating expenses:                   |              |              |
| At works, . . . . .                   | \$110,915 44 |              |
| For distribution, . . . . .           | 50,915 16    |              |
| management, . . . . .                 | 27,041 13    |              |
| taxes and incidentals, . . . . .      | 27,798 83    |              |
|                                       | \$216,670 56 |              |
| Income from sale of gas, . . . . .    |              | \$358,246 15 |
| residuals, . . . . .                  |              | 38 00        |
| other sources, . . . . .              |              | 217 30       |
| Balance to profit and loss, . . . . . | 141,830 89   |              |
|                                       | \$358,501 45 | \$358,501 45 |

PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1905, . . . . .            |              | \$373,255 14 |
| Balance of manufacturing account, . . . . . |              | 141,830 89   |
| Interest received, . . . . .                |              | 2,450 49     |
| Rents, . . . . .                            |              | 245 01       |
| Jobbing, . . . . .                          |              | 702 58       |
| Interest paid, . . . . .                    | \$6,913 45   |              |
| Dividends declared, . . . . .               | 63,500 00    |              |
| Balance June 30, 1906, . . . . .            | 448,070 66   |              |
|   | \$518,484 11 | \$518,484 11 |

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

|   |              |
|---|--------------|
| Real estate (gas), . . . . .                            | \$37,389 49  |
| Machinery and manufacturing appliances (gas), . . . . . | 60,747 48    |
| Street mains (gas), . . . . .                           | 60,711 01    |
| Meters (gas), . . . . .                                 | 13,000 00    |
| Due for gas, . . . . .                                  | 1,387 15     |
| Gas coal on hand, . . . . .                             | 10,681 05    |
| Enrichers on hand, . . . . .                            | 1,038 00     |
| Stoves on hand, . . . . .                               | 451 28       |
| Gas fixtures on hand, . . . . .                         | 483 51       |
| Real estate (electric), . . . . .                       | 66,078 68    |
| Steam plant (electric), . . . . .                       | 61,297 63    |
| Electric plant, . . . . .                               | 43,493 17    |
| Electric lines, . . . . .                               | 78,232 14    |
| Transformers, . . . . .                                 | 6,745 24     |
| Meters (electric), . . . . .                            | 2,853 50     |
| Arc lamps, . . . . .                                    | 2,059 00     |
| Due for electric light and power, . . . . .             | 1,099 73     |
| Fuel on hand (electric), . . . . .                      | 1,688 05     |
| Motors on hand, . . . . .                               | 2,058 44     |
| Sundry accounts due the company, . . . . .              | 150 00       |
| Cash on hand, . . . . .                                 | 21,490 45    |
| Total assets, as per books of the company, . . . . .    | \$473,135 00 |

LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                  | \$385,000 00 |
| Notes payable, . . . . .                                  | 45,445 00    |
| Deposits, . . . . .                                       | 2,540 00     |
| Interest accrued but not due, . . . . .                   | 150 00       |
| Reserved fund, . . . . .                                  | 40,000 00    |
| Total liabilities, as per books of the company, . . . . . | \$473,135 00 |

MANUFACTURING ACCOUNT.

|                                  | DR.         | CR. |
|----------------------------------|-------------|-----|
| Operating expenses (gas):        |             |     |
| At works, . . . . .              | \$39,769 52 |     |
| For distribution, . . . . .      | 5,220 01    |     |
| management, . . . . .            | 6,267 59    |     |
| taxes and incidentals, . . . . . | 3,619 76    |     |
|                                  | \$54,876 88 |     |

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| <b>Operating expenses (electric):</b>       |              |              |
| At station, . . . . .                       | \$30,342 40  |              |
| For distribution, . . . . .                 | 19,592 71    |              |
| management, . . . . .                       | 7,259 40     |              |
| taxes and incidentals, . . . . .            | 5,986 70     |              |
|   | \$63,181 21  |              |
| <b>Income from sale of gas,</b> . . . . .   |              | \$72,058 66  |
| residuals, . . . . .                        |              | 12,621 60    |
| sale of electric light and power, . . . . . |              | 106,065 66   |
| other sources (electric), . . . . .         |              | 1,600 00     |
| <b>Balance to profit and loss:</b>          |              |              |
| Gas, . . . . .                              | 29,803 38    |              |
| Electric, . . . . .                         | 44,484 45    |              |
|   | \$192,345 92 | \$192,345 92 |

**PROFIT AND LOSS ACCOUNT.**

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Balance of gas manufacturing account, . . . . .      |              | \$29,803 38  |
| Balance of electric manufacturing account, . . . . . |              | 44,484 45    |
| Premium on new stock, . . . . .                      |              | 66,000 00    |
| Interest paid, . . . . .                             | \$3,635 19   |              |
| Dividends declared, . . . . .                        | 34,650 00    |              |
| Depreciation, . . . . .                              | 61,847 15    |              |
| Reserve fund, . . . . .                              | 40,000 00    |              |
| Other items, . . . . .                               | 155 49       |              |
|  | \$140,287 83 | \$140,287 83 |

**FOXBORO ELECTRIC COMPANY.**

**ASSETS.**

|   |                    |
|---|--------------------|
| Real estate, . . . . .                                      | \$3,057 58         |
| Steam plant, . . . . .                                      | 7,303 09           |
| Electric plant, . . . . .                                   | 2,590 98           |
| Electric lines, . . . . .                                   | 6,997 78           |
| Transformers, . . . . .                                     | 1,233 23           |
| Meters, . . . . .   | 1,526 04           |
| Arc lamps, . . . . .  | 404 71             |
| Due for light and power, . . . . .                          | 226 59             |
| Fuel on hand, . . . . .                                     | 227 63             |
| Oil and waste on hand, . . . . .                            | 10 00              |
| Incandescent lamps on hand, . . . . .                       | 70 00              |
| Globes on hand, . . . . .                                   | 6 00               |
| Other materials on hand, . . . . .                          | 114 00             |
| Cash on hand, . . . . .                                     | 17 02              |
| <b>Total assets, as per books of the company,</b> . . . . . | <b>\$23,784 65</b> |

**LIABILITIES.**

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$16,500 00        |
| Unpaid bills, . . . . .  | 23 60              |
| Depreciation fund, . . . . .                                     | 5,000 00           |
| <b>Total liabilities, as per books of the company,</b> . . . . . | <b>\$21,523 60</b> |
| <b>Profit and loss balance,</b> . . . . .                        | <b>2,261 05</b>    |
|  | <b>\$23,784 65</b> |



| MANUFACTURING ACCOUNT.                         |            | Dr.        | Cr.        |
|--|------------|------------|------------|
| Operating expenses:                            |            |            |            |
| At station, . . . . .                          | \$2,935 39 |            |            |
| For distribution, . . . . .                    | 283 40     |            |            |
| management, . . . . .                          | 715 51     |            |            |
| taxes and incidentals, . . . . .               | 387 68     |            |            |
|  | \$4,331 98 |            |            |
| Income from sale of light and power, . . . . . |            |            | \$6,414 37 |
| Balance to profit and loss, . . . . .          |            | 2,082 39   |            |
|  |            | \$6,414 37 | \$6,414 37 |
| PROFIT AND LOSS ACCOUNT.                       |            | Dr.        | Cr.        |
| Balance June 30, 1905, . . . . .               |            |            | \$1,854 64 |
| Balance of manufacturing account, . . . . .    |            |            | 2,082 39   |
| Jobbing, . . . . .                             |            |            | 4 05       |
| Other items of income, . . . . .               |            |            | 4 29       |
| Dividends declared, . . . . .                  | \$825 00   |            |            |
| Depreciation, . . . . .                        | 300 00     |            |            |
| Depreciation fund, . . . . .                   | 500 00     |            |            |
| Other items, . . . . .                         | 59 32      |            |            |
| Balance June 30, 1906, . . . . .               | 2,261 05   |            |            |
|  |            | \$3,945 37 | \$3,945 37 |

## FRAMINGHAM GAS, FUEL AND POWER COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$35,070 78  |
| Machinery and manufacturing appliances, . . . . .    | 47,945 25    |
| Street mains, . . . . .                              | 42,143 46    |
| Meters, . . . . .                                    | 6,395 39     |
| Due for gas, . . . . .                               | 3,710 05     |
| Gas coal on hand, . . . . .                          | 1,207 70     |
| Coke on hand, . . . . .                              | 600 00       |
| Tar on hand, . . . . .                               | 600 00       |
| Enrichers on hand, . . . . .                         | 180 00       |
| Purifying materials on hand, . . . . .               | 200 00       |
| Other materials on hand, . . . . .                   | 4,231 30     |
| Patent rights, . . . . .                             | 15,000 00    |
| Horses, wagons, etc., . . . . .                      | 235 00       |
| Sundry accounts due the company, . . . . .           | 2,776 56     |
| Office furniture, . . . . .                          | 1,181 98     |
| Cash on hand, . . . . .                              | 987 29       |
| Total assets, as per books of the company, . . . . . | \$162,464 76 |
| Profit and loss balance, . . . . .                   | 16,467 03    |
|  | \$178,931 79 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                  | \$75,000 00  |
| Bonds issued, . . . . .                                   | 55,000 00    |
| Notes payable, . . . . .                                  | 45,237 98    |
| Unpaid bills, . . . . .                                   | 2,286 69     |
| Interest due but not paid, . . . . .                      | 1,407 12     |
| Total liabilities, as per books of the company, . . . . . | \$178,931 79 |

| MANUFACTURING ACCOUNT.  |             | DR.         | CR.         |
|---|-------------|-------------|-------------|
| <b>Operating expenses:</b>  |             |             |             |
| At works, . . . . .   | \$16,344 53 |             |             |
| For distribution, . . . . .   | 1,131 30    |             |             |
| management, . . . . .   | 4,140 14    |             |             |
| taxes and incidentals, . . . . .  | 1,625 71    |             |             |
|   |             | \$23,241 68 |             |
| Income from sale of gas, . . . . .  |             |             | \$21,726 13 |
| residuals, . . . . .  |             |             | 2,982 22    |
| other sources, . . . . .  |             |             | 274 29      |
| Balance to profit and loss, . . . . .                                       |             | 1,740 96    |             |
|   |             | \$24,982 64 | \$24,982 64 |
| <b>PROFIT AND LOSS ACCOUNT.</b>   |             |             |             |
|   |             | DR.         | CR.         |
| Balance June 30, 1905, . . . . .  |             | \$19,392 71 |             |
| Balance of manufacturing account, . . . . .                                 |             |             | \$1,740 96  |
| Adjustment between receivers' and company's accounts,<br>Jobbing, . . . . . |             |             | 3,209 76    |
| . . . . .   |             |             | 529 45      |
| Other items of income, . . . . .  |             |             | 26 12       |
| Interest paid, . . . . .  |             | 2,108 29    |             |
| Other items, . . . . .  |             | 472 32      |             |
| Balance June 30, 1906, . . . . .  |             |             | 16,467 03   |
|   |             | \$21,973 32 | \$21,973 32 |

## FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

## FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

| ASSETS.   |  |             |
|---|--|-------------|
| Electric lines, . . . . .                                 |  | \$10,509 33 |
| Transformers, . . . . .                                   |  | 1,719 90    |
| Meters, . . . . .   |  | 1,360 25    |
| Arc lamps, . . . . .                                      |  | 666 00      |
| Sundry accounts due the company, . . . . .                |  | 4 98        |
| Cash on hand, . . . . .                                   |  | 396 17      |
|   |  | \$14,656 63 |
| Total assets, as per books of the company, . . . . .      |  | \$14,656 63 |
| Profit and loss balance, . . . . .                        |  | 2,843 37    |
|   |  | \$17,500 00 |
| LIABILITIES.  |  |             |
| Capital stock, . . . . .                                  |  | \$10,000 00 |
| Notes payable, . . . . .                                  |  | 7,500 00    |
|   |  | \$17,500 00 |
| Total liabilities, as per books of the company, . . . . . |  | \$17,500 00 |

| MANUFACTURING ACCOUNT.                         |            | Dr.         | Cr.         |
|--|------------|-------------|-------------|
| Operating expenses:                            |            |             |             |
| At station, . . . . .                          | \$2,280 89 |             |             |
| For distribution, . . . . .                    | 425 00     |             |             |
| management, . . . . .                          | 140 00     |             |             |
| taxes and incidentals, . . . . .               | 296 88     |             |             |
| current bought, . . . . .                      | 1,025 00   |             |             |
|  | <hr/>      |             |             |
|  |            | \$4,167 77  |             |
| Income from sale of light and power, . . . . . |            |             | \$6,740 34  |
| Balance to profit and loss, . . . . .          |            | 2,572 57    |             |
|  |            | <hr/>       | <hr/>       |
|  |            | \$6,740 34  | \$6,740 34  |
| PROFIT AND LOSS ACCOUNT.                       |            |             |             |
|  |            | Dr.         | Cr.         |
| Balance June 30, 1905, . . . . .               |            |             | \$4,141 12  |
| Balance of manufacturing account, . . . . .    |            |             | 2,572 87    |
| Other items of income, . . . . .               |            |             | 721 53      |
| Interest paid, . . . . .                       |            | \$278 59    |             |
| Depreciation, . . . . .                        |            | 10,000 00   |             |
| Balance June 30, 1906, . . . . .               |            |             | 2,843 37    |
|  |            | <hr/>       | <hr/>       |
|  |            | \$10,278 59 | \$10,278 59 |

GARDNER ELECTRIC LIGHT COMPANY.

| ASSETS.  |  |             |
|--|--|-------------|
| Real estate, . . . . .                                   |  | \$11,950 06 |
| Steam plant, . . . . .                                   |  | 29,661 50   |
| Electric plant, . . . . .                                |  | 15,003 84   |
| Electric lines, . . . . .                                |  | 17,274 21   |
| Transformers, . . . . .                                  |  | 5,032 16    |
| Meters, . . . . .  |  | 7,591 55    |
| Arc lamps, . . . . .                                     |  | 4,328 52    |
| Due for light and power, . . . . .                       |  | 1,881 60    |
| Fuel on hand, . . . . .                                  |  | 540 75      |
| Carbons on hand, . . . . .                               |  | 46 38       |
| Oil and waste on hand, . . . . .                         |  | 58 74       |
| Incandescent lamps on hand, . . . . .                    |  | 966 36      |
| Globes on hand, . . . . .                                |  | 121 06      |
| Other materials on hand, . . . . .                       |  | 1,895 03    |
| Sundry accounts due the company, . . . . .               |  | 434 85      |
| Office furniture, . . . . .                              |  | 408 98      |
| Cash on hand, . . . . .                                  |  | 19 88       |
| Investments, . . . . .                                   |  | 1,254 60    |
|  |  | <hr/>       |
| Total assets, as per books of the company, . . . . .     |  | \$98,470 06 |
| LIABILITIES.   |  |             |
| Capital stock, . . . . .                                 |  | \$30,000 00 |
| Notes payable, . . . . .                                 |  | 47,300 00   |
| Unpaid bills, . . . . .                                  |  | 1,965 62    |
| Interest accrued but not due, . . . . .                  |  | 35 29       |
| Reserved fund, . . . . .                                 |  | 15,000 00   |
|  |  | <hr/>       |
| Total liabilities, as per books of the company . . . . . |  | \$94,300 91 |
| Profit and loss balance, . . . . .                       |  | 4,169 15    |
|  |  | <hr/>       |
|  |  | \$98,470 06 |

| MANUFACTURING ACCOUNT.                         |             | Dr.         | Cr.         |
|--|-------------|-------------|-------------|
| <b>Operating expenses:</b>                     |             |             |             |
| At station, . . . . .                          | \$11,160 57 |             |             |
| For distribution, . . . . .                    | 3,609 20    |             |             |
| management, . . . . .                          | 1,703 59    |             |             |
| taxes and incidentals, . . . . .               | 1,917 58    |             |             |
|  | <hr/>       | \$18,390 94 |             |
| Income from sale of light and power, . . . . . |             |             | \$24,103 39 |
| other sources, . . . . .                       |             |             | 35 15       |
| Balance to profit and loss, . . . . .          |             | 5,747 60    |             |
|  |             | <hr/>       | <hr/>       |
|  |             | \$24,138 54 | \$24,138 54 |
| PROFIT AND LOSS ACCOUNT.                       |             |             |             |
|  |             | Dr.         | Cr.         |
| Balance June 30, 1905, . . . . .               |             |             | \$6,173 83  |
| Balance of manufacturing account, . . . . .    |             |             | 5,747 60    |
| Other items of income, . . . . .               |             |             | 6 00        |
| Interest paid, . . . . .                       | \$1,564 72  |             |             |
| Dividends declared, . . . . .                  | 3,000 00    |             |             |
| Depreciation, . . . . .                        | 3,079 92    |             |             |
| Other items, . . . . .                         | 113 64      |             |             |
| Balance June 30, 1906, . . . . .               | 4,169 15    |             |             |
|  |             | <hr/>       | <hr/>       |
|  |             | \$11,927 43 | \$11,927 43 |

## GARDNER GAS, FUEL AND LIGHT COMPANY.

| ASSETS.   |  |             |
|---|--|-------------|
| Real estate, . . . . .                                    |  | \$7,788 14  |
| Machinery and manufacturing appliances, . . . . .         |  | 23,344 73   |
| Street mains, . . . . .                                   |  | 46,394 17   |
| Meters, . . . . .   |  | 3,232 80    |
| Due for gas, . . . . .                                    |  | 1,567 48    |
| Stoves and fixtures on hand, . . . . .                    |  | 3,366 68    |
| Cash on hand, . . . . .                                   |  | 125 14      |
| Sinking fund, . . . . .                                   |  | 1,685 43    |
|   |  | <hr/>       |
| Total assets, as per books of the company, . . . . .      |  | \$87,504 57 |
| LIABILITIES.  |  |             |
| Capital stock, . . . . .                                  |  | \$26,200 00 |
| Bonds issued, . . . . .                                   |  | 15,500 00   |
| Notes payable, . . . . .                                  |  | 35,200 00   |
| Unpaid bills, . . . . .                                   |  | 3,031 92    |
| Interest accrued but not due, . . . . .                   |  | 418 37      |
|   |  | <hr/>       |
| Total liabilities, as per books of the company, . . . . . |  | \$80,350 29 |
| Profit and loss balance, . . . . .                        |  | 7,154 28    |
|   |  | <hr/>       |
|   |  | \$87,504 57 |

| MANUFACTURING ACCOUNT.                |            | Dr.         | Cr.         |
|---------------------------------------|------------|-------------|-------------|
| <b>Operating expenses:</b>            |            |             |             |
| At works, . . . . .                   | \$7,431 69 |             |             |
| For distribution, . . . . .           | 1,660 42   |             |             |
| management, . . . . .                 | 2,092 24   |             |             |
| taxes and incidentals, . . . . .      | 1,990 54   |             |             |
|                                       | <hr/>      | \$13,174 89 |             |
| Income from sale of gas, . . . . .    |            |             | \$15,869 88 |
| Balance to profit and loss, . . . . . |            | 2,694 99    |             |
|                                       |            | <hr/>       | <hr/>       |
|                                       |            | \$15,869 88 | \$15,869 88 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            |                   | \$6,759 79        |
| Balance of manufacturing account, . . . . . |                   | 2,694 99          |
| Interest paid, . . . . .                    | \$2,300 50        |                   |
| Balance June 30, 1906, . . . . .            | 7,154 28          |                   |
|   | <u>\$9,454 78</u> | <u>\$9,454 78</u> |

## GEORGETOWN GAS COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$1,150 00         |
| Machinery and manufacturing appliances, . . . . .    | 1,000 00           |
| Street mains, . . . . .                              | 5,901 52           |
| Meters, . . . . .                                    | 298 48             |
| Due for gas, . . . . .                               | 148 61             |
| Other materials on hand, . . . . .                   | 28 80              |
| Cash on hand, . . . . .                              | 1,899 99           |
| Total assets, as per books of the company, . . . . . | <u>\$10,427 40</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$10,000 00        |
| Total liabilities, as per books of the company, . . . . . | <u>\$10,000 00</u> |
| Profit and loss balance, . . . . .                        | 427 40             |
|   | <u>\$10,427 40</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.             | Cr.             |
|---------------------------------------|-----------------|-----------------|
| Operating expenses:                   |                 |                 |
| At works, . . . . .                   | \$513 20        |                 |
| For distribution, . . . . .           | 7 91            |                 |
| taxes and incidentals, . . . . .      | 5 00            |                 |
|                                       | <u>\$526 11</u> |                 |
| Income from sale of gas, . . . . .    |                 | \$953 51        |
| Balance to profit and loss, . . . . . | 427 40          |                 |
|                                       | <u>\$953 51</u> | <u>\$953 51</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.             | Cr.             |
|---|-----------------|-----------------|
| Balance of manufacturing account, . . . . . |                 | \$427 40        |
| Balance June 30, 1906, . . . . .            | \$427 40        |                 |
|   | <u>\$427 40</u> | <u>\$427 40</u> |

## GLOUCESTER ELECTRIC COMPANY.

## ASSETS.

|                                    |             |
|------------------------------------|-------------|
| Real estate, . . . . .             | \$55,408 81 |
| Steam plant, . . . . .             | 65,648 61   |
| Electric plant, . . . . .          | 70,032 07   |
| Electric lines, . . . . .          | 78,437 88   |
| Transformers, . . . . .            | 13,454 25   |
| Meters, . . . . .                  | 14,714 32   |
| Arc lamps, . . . . .               | 4,671 86    |
| Due for light and power, . . . . . | 10,382 88   |
| Fuel on hand, . . . . .            | 4,675 70    |
| Carbons on hand, . . . . .         | 28 23       |

|  |                     |
|--|---------------------|
| Oil and waste on hand, . . . . .                     | \$60 61             |
| Incandescent lamps on hand, . . . . .                | 338 79              |
| Globes on hand, . . . . .                            | 72 60               |
| Motors on hand, . . . . .                            | 778 71              |
| Horses, wagons, etc., . . . . .                      | 1,000 00            |
| Sundry accounts due the company, . . . . .           | 780 68              |
| Office furniture, . . . . .                          | 476 10              |
| Cash on hand, . . . . .                              | 132 41              |
| Total assets, as per books of the company, . . . . . | <u>\$321,089 51</u> |

LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$115,000 00        |
| Bonds issued, . . . . .                                   | 48,000 00           |
| Notes payable, . . . . .                                  | 44,000 00           |
| Unpaid bills, . . . . .                                   | 11,653 34           |
| Deposits, . . . . .                                       | 231 14              |
| Interest accrued but not due, . . . . .                   | 1,420 41            |
| Total liabilities, as per books of the company, . . . . . | <u>\$220,304 89</u> |
| Profit and loss balance, . . . . .                        | 100,784 62          |
|   | <u>\$321,089 51</u> |

MANUFACTURING ACCOUNT.

|  |             |             |             |
|--|-------------|-------------|-------------|
| Operating expenses:                            |             | Dr.         | Cr.         |
| At station, . . . . .                          | \$29,954 21 |             |             |
| For distribution, . . . . .                    | 13,936 32   |             |             |
| management, . . . . .                          | 3,636 05    |             |             |
| taxes and incidentals, . . . . .               | 5,197 75    |             |             |
|  |             | \$52,724 33 |             |
| Income from sale of light and power, . . . . . |             |             | \$77,115 14 |
| Balance to profit and loss, . . . . .          |             | 24,390 81   |             |
|  |             | \$77,115 14 | \$77,115 14 |

PROFIT AND LOSS ACCOUNT.

|   |                     |     |                     |
|---|---------------------|-----|---------------------|
|   |                     | Dr. | Cr.                 |
| Balance June 30, 1905, . . . . .            |                     |     | \$89,099 66         |
| Balance of manufacturing account, . . . . . |                     |     | 24,390 81           |
| Interest paid, . . . . .                    | \$4,565 11          |     |                     |
| Dividends declared, . . . . .               | 7,175 00            |     |                     |
| Other items, . . . . .                      | 965 74              |     |                     |
| Balance June 30, 1906, . . . . .            | 100,784 62          |     |                     |
|   | <u>\$113,490 47</u> |     | <u>\$113,490 47</u> |

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

|   |              |
|---|--------------|
| Real estate, machinery and manufacturing appliances, street mains and meters, . . . . . | \$172,881 16 |
| Due for gas, . . . . .  | 9,562 54     |
| Gas coal on hand, . . . . .   | 3,431 70     |
| Coke on hand, . . . . .   | 250 00       |
| Tar on hand, . . . . .  | 60 00        |
| Gas on hand, . . . . .  | 58 25        |
| Other materials on hand, . . . . .  | 2,049 29     |
| Stoves on hand, . . . . .   | 600 00       |
| Fixtures on hand, . . . . .   | 2,548 16     |
| Horses, wagons, etc., . . . . .   | 700 00       |
| Sundry accounts due the company, . . . . .  | 8,094 77     |

|   |                     |
|---|---------------------|
| Office furniture, . . . . .                                 | \$800 00            |
| Cash on hand, . . . . .                                     | 4,467 39            |
| Notes receivable, . . . . .                                 | 1,879 54            |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$207,382 73</b> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$150,000 00        |
| Unpaid bills, . . . . .  | 1,600 00            |
| Unpaid dividends, . . . . .                                      | 680 50              |
| Amounts due from the company, not included above, . . . . .      | 128 72              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$152,409 22</b> |
| Profit and loss balance, . . . . .                               | 54,973 51           |
|  | <b>\$207,382 73</b> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| At works, . . . . .                   | \$35,387 93 |             |
| For distribution, . . . . .           | 2,728 71    |             |
| management, . . . . .                 | 6,412 99    |             |
| taxes and incidentals, . . . . .      | 5,557 31    |             |
|                                       | \$50,036 94 |             |
| Income from sale of gas, . . . . .    |             | \$59,049 46 |
| residuals, . . . . .                  |             | 11,854 04   |
| Balance to profit and loss, . . . . . | 20,866 56   |             |
|                                       | \$70,903 50 | \$70,903 50 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$52,010 76 |
| Balance of manufacturing account, . . . . . |             | 20,866 56   |
| Interest received, . . . . .                |             | 165 83      |
| Rents, . . . . .                            |             | 4,305 07    |
| Jobbing, . . . . .                          |             | 42 31       |
| Other items of income, . . . . .            |             | 345 52      |
| Dividends declared, . . . . .               | \$15,000 00 |             |
| Depreciation, . . . . .                     | 7,500 00    |             |
| Other items, . . . . .                      | 262 54      |             |
| Balance June 30, 1906, . . . . .            | 54,973 51   |             |
|   | \$77,736 05 | \$77,736 05 |

## GRAFTON ELECTRIC COMPANY.

## ASSETS.

|   |                    |
|---|--------------------|
| Real estate, . . . . .                                      | \$1,638 98         |
| Electric plant, . . . . .                                   | 3,408 60           |
| Electric lines, . . . . .                                   | 24,548 11          |
| Transformers, . . . . .                                     | 2,291 22           |
| Meters, . . . . .   | 1,635 40           |
| Due for light and power, . . . . .                          | 758 48             |
| Incandescent lamps on hand, . . . . .                       | 302 62             |
| Other materials on hand, . . . . .                          | 243 38             |
| Sundry accounts due the company, . . . . .                  | 257 60             |
| Cash on hand, . . . . .                                     | 28 52              |
| Interest, . . . . .   | 7 27               |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$35,120 18</b> |
| Profit and loss balance, . . . . .                          | 2,084 98           |
|   | <b>\$37,205 16</b> |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                  | \$10,000 00 |
| Notes payable, . . . . .                                  | 26,150 00   |
| Unpaid bills, . . . . .                                   | 929 16      |
| Interest accrued but not due, . . . . .                   | 126 00      |
|   | <hr/>       |
| Total liabilities, as per books of the company, . . . . . | \$37,205 16 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | DR.        | CR.        |
|--|------------|------------|
| At station, . . . . .                          | \$33 33    |            |
| For distribution, . . . . .                    | 1,239 18   |            |
| management, . . . . .                          | 624 29     |            |
| taxes and incidentals, . . . . .               | 164 29     |            |
| current bought, . . . . .                      | 2,978 59   |            |
|  | <hr/>      |            |
|  | \$5,039 68 |            |
| Income from sale of light and power, . . . . . |            | \$6,451 50 |
| other sources, . . . . .                       |            | 54 00      |
| Balance to profit and loss, . . . . .          | 1,465 82   |            |
|  | <hr/>      |            |
|  | \$6,505 50 | \$6,505 50 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            | \$2,090 09 |            |
| Balance of manufacturing account, . . . . . |            | \$1,465 82 |
| Jobbing, . . . . .                          |            | 70 79      |
| Interest paid, . . . . .                    | 1,531 50   |            |
| Balance June 30, 1906, . . . . .            |            | 2,084 98   |
|   | <hr/>      |            |
|   | \$3,621 59 | \$3,621 59 |

## GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                               | \$561 95    |
| Electric plant, . . . . .                            | 34,331 06   |
| Electric lines, . . . . .                            | 25,519 49   |
| Transformers, . . . . .                              | 4,882 87    |
| Meters, . . . . .                                    | 8,285 69    |
| Arc lamps, . . . . .                                 | 429 21      |
| Due for light and power, . . . . .                   | 2,285 45    |
| Fuel on hand, . . . . .                              | 27 50       |
| Carbons on hand, . . . . .                           | 6 60        |
| Oil and waste on hand, . . . . .                     | 78 13       |
| Incandescent lamps on hand, . . . . .                | 305 10      |
| Other materials on hand, . . . . .                   | 1,611 61    |
| Motors on hand, . . . . .                            | 43 52       |
| Fixtures on hand, . . . . .                          | 910 25      |
| Sundry accounts due the company, . . . . .           | 238 63      |
| Office furniture, . . . . .                          | 353 33      |
| Cash on hand, . . . . .                              | 98 32       |
|  | <hr/>       |
| Total assets, as per books of the company, . . . . . | \$79,968 71 |



## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$50,000 00        |
| Notes payable, . . . . .                                  | 12,000 00          |
| Unpaid bills, . . . . .                                   | 5,217 18           |
| Total liabilities, as per books of the company, . . . . . | <u>\$67,217 18</u> |
| Profit and loss balance, . . . . .                        | 12,751 53          |
|   | <u>\$79,968 71</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.                | Cr.                |
|--|--------------------|--------------------|
| At station, . . . . .                          | \$7,823 04         |                    |
| For distribution, . . . . .                    | 3,572 01           |                    |
| management, . . . . .                          | 4,142 80           |                    |
| taxes and incidentals, . . . . .               | 1,685 60           |                    |
|  | <u>\$17,223 45</u> |                    |
| Income from sale of light and power, . . . . . |                    | \$24,354 55        |
| Balance to profit and loss, . . . . .          | 7,131 10           |                    |
|  | <u>\$24,354 55</u> | <u>\$24,354 55</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$11,327 47        |
| Balance of manufacturing account, . . . . . |                    | 7,131 10           |
| Jobbing, . . . . .                          |                    | 6 90               |
| Interest paid, . . . . .                    | \$608 34           |                    |
| Dividends declared, . . . . .               | 3,760 00           |                    |
| Depreciation, . . . . .                     | 1,200 00           |                    |
| Other items, . . . . .                      | 186 60             |                    |
| Balance June 30, 1906, . . . . .            | 12,751 53          |                    |
|   | <u>\$18,465 47</u> | <u>\$18,465 47</u> |

## GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.

(Ashburnham.)

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$17,735 92        |
| Steam plant, . . . . .                               | 3,149 01           |
| Water power plant, . . . . .                         | 7,594 33           |
| Electric plant, . . . . .                            | 2,218 35           |
| Electric lines, . . . . .                            | 6,016 01           |
| Transformers, . . . . .                              | 1,086 19           |
| Meters, . . . . .                                    | 79 30              |
| Due for light and power, . . . . .                   | 33 47              |
| Fuel on hand, . . . . .                              | 103 34             |
| Oil and waste on hand, . . . . .                     | 21 67              |
| Incandescent lamps on hand, . . . . .                | 9 81               |
| Other materials on hand, . . . . .                   | 6 10               |
| Fixtures on hand, . . . . .                          | 58 05              |
| Office furniture, . . . . .                          | 3 00               |
| Cash on hand, . . . . .                              | 500 32             |
| Total assets, as per books of the company, . . . . . | <u>\$38,614 87</u> |
| Profit and loss balance, . . . . .                   | 2,271 01           |
|  | <u>\$40,885 88</u> |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$16,000 00        |
| Bonds issued, . . . . .  | 16,000 00          |
| Notes payable, . . . . .   | 5,078 68           |
| Unpaid bills, . . . . .  | 2,517 93           |
| Interest due but not paid, . . . . .                             | 1,289 27           |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$40,885 88</b> |

## MANUFACTURING ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| <b>Operating expenses:</b>                     |            |            |
| At station, . . . . .                          | \$1,790 66 |            |
| For distribution, . . . . .                    | 470 75     |            |
| management, . . . . .                          | 252 36     |            |
| taxes and incidentals, . . . . .               | 339 64     |            |
|  | <hr/>      |            |
| Income from sale of light and power, . . . . . | \$2,853 41 | \$3,228 32 |
| Balance to profit and loss, . . . . .          | 374 91     |            |
|  | <hr/>      | <hr/>      |
|  | \$3,228 32 | \$3,228 32 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            | \$1,120 18 |            |
| Balance of manufacturing account, . . . . . |            | \$374 91   |
| Rents, . . . . .                            |            | 138 90     |
| Other items of income, . . . . .            |            | 87 93      |
| Interest paid, . . . . .                    | 1,552 35   |            |
| Other items, . . . . .                      | 200 22     |            |
| Balance June 30, 1906, . . . . .            |            | 2,271 01   |
|   | <hr/>      | <hr/>      |
|   | \$2,872 75 | \$2,872 75 |

## GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|   |                     |
|---|---------------------|
| Real estate, . . . . .                                      | \$15,668 24         |
| Steam plant, . . . . .                                      | 42,871 43           |
| Power plant, . . . . .                                      | 143,733 92          |
| Electric plant, . . . . .                                   | 41,150 05           |
| Electric lines, . . . . .                                   | 45,105 31           |
| Transformers, . . . . .                                     | 11,668 58           |
| Meters, . . . . .   | 10,764 04           |
| Arc lamps, . . . . .  | 887 66              |
| Due for light and power, . . . . .                          | 6,814 91            |
| Fuel on hand, . . . . .                                     | 3,276 00            |
| Carbons on hand, . . . . .                                  | 48 00               |
| Oil and waste on hand, . . . . .                            | 67 77               |
| Incandescent lamps on hand, . . . . .                       | 2,877 65            |
| Other materials on hand, . . . . .                          | 2,956 50            |
| Horses, wagons, etc., . . . . .                             | 500 00              |
| Sundry accounts due the company, . . . . .                  | 2,517 26            |
| Office furniture, . . . . .                                 | 289 00              |
| Cash on hand, . . . . .                                     | 246 63              |
| Notes receivable, . . . . .                                 | 100 00              |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$331,542 95</b> |

## LIABILITIES.

|   |  |                     |
|---|--|---------------------|
| Capital stock, . . . . .                                  |  | \$135,000 00        |
| Bonds issued, . . . . .                                   |  | 100,000 00          |
| Notes payable, . . . . .                                  |  | 82,339 22           |
| Unpaid bills, . . . . .                                   |  | 8,804 63            |
| Deposits, . . . . .                                       |  | 92 50               |
| Interest accrued but not due, . . . . .                   |  | 1,250 00            |
| Total liabilities, as per books of the company, . . . . . |  | <u>\$327,486 35</u> |
| Profit and loss balance, . . . . .                        |  | 4,056 60            |
|   |  | <u>\$331,542 95</u> |

## MANUFACTURING ACCOUNT.

|  |             | Dr.                | Cr.                |
|--|-------------|--------------------|--------------------|
| Operating expenses:                            |             |                    |                    |
| At station, . . . . .                          | \$17,589 11 |                    |                    |
| For distribution, . . . . .                    | 7,788 23    |                    |                    |
| management, . . . . .                          | 4,545 14    |                    |                    |
| taxes and incidentals, . . . . .               | 3,117 82    |                    |                    |
|  |             | \$33,040 30        |                    |
| Income from sale of light and power, . . . . . |             |                    | \$47,440 23        |
| other sources, . . . . .                       |             |                    | 904 44             |
| Balance to profit and loss, . . . . .          |             | 15,304 37          |                    |
|  |             | <u>\$48,344 67</u> | <u>\$48,344 67</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$16,497 09        |
| Balance of manufacturing account, . . . . . |                    | 15,304 37          |
| Rents, . . . . .                            |                    | 76 00              |
| Jobbing, . . . . .                          |                    | 86 21              |
| Interest paid, . . . . .                    | \$8,361 07         |                    |
| Dividends declared, . . . . .               | 4,050 00           |                    |
| Depreciation, . . . . .                     | 15,488 50          |                    |
| Other items, . . . . .                      | 7 50               |                    |
| Balance June 30, 1906, . . . . .            | 4,056 60           |                    |
|   | <u>\$31,963 67</u> | <u>\$31,963 67</u> |

## GREENFIELD GAS LIGHT COMPANY.

## ASSETS.

|   |             |
|---|-------------|
| Real estate, . . . . .                            | \$16,637 45 |
| Machinery and manufacturing appliances, . . . . . | 26,187 08   |
| Street mains, . . . . .                           | 10,004 48   |
| Meters, . . . . .                                 | 3,779 51    |
| Due for gas, . . . . .                            | 2,355 82    |
| Gas coal on hand, . . . . .                       | 869 50      |
| Coke on hand, . . . . .                           | 520 00      |
| Tar on hand, . . . . .                            | 454 00      |
| Enrichers on hand, . . . . .                      | 80 00       |
| Purifying materials on hand, . . . . .            | 68 00       |
| Other materials on hand, . . . . .                | 245 00      |
| Stoves on hand, . . . . .                         | 847 50      |
| Fixtures on hand, . . . . .                       | 988 66      |
| Horses, wagons, etc., . . . . .                   | 130 00      |

|   |                    |
|---|--------------------|
| Sundry accounts due the company, . . . . .                  | \$1,512 94         |
| Office furniture, . . . . .                                 | 51 75              |
| Cash on hand, . . . . .                                     | 145 14             |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$64,876 83</b> |

|  |                    |
|--|--------------------|
| <b>LIABILITIES.</b>  |                    |
| Capital stock, . . . . .   | \$50,000 00        |
| Notes payable, . . . . .   | 5,800 00           |
| Unpaid bills, . . . . .  | 3,042 05           |
| Interest accrued but not due, . . . . .                          | 120 85             |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$58,962 90</b> |
| <b>Profit and loss balance, . . . . .</b>                        | <b>5,913 93</b>    |
|  | <b>\$64,876 83</b> |

|                                       |            |             |             |
|---------------------------------------|------------|-------------|-------------|
| <b>MANUFACTURING ACCOUNT.</b>         |            |             |             |
| Operating expenses:                   |            | Dr.         | Cr.         |
| At works, . . . . .                   | \$6,403 01 |             |             |
| For distribution, . . . . .           | 1,320 28   |             |             |
| management, . . . . .                 | 2,061 80   |             |             |
| taxes and incidentals, . . . . .      | 754 67     |             |             |
|                                       |            | \$10,539 76 |             |
| Income from sale of gas, . . . . .    |            |             | \$12,185 74 |
| residuals, . . . . .                  |            |             | 881 02      |
| Balance to profit and loss, . . . . . |            | 2,527 00    |             |
|                                       |            | \$13,066 76 | \$13,066 76 |

|   |          |            |            |
|---|----------|------------|------------|
| <b>PROFIT AND LOSS ACCOUNT.</b>             |          |            |            |
|   |          | Dr.        | Cr.        |
| Balance June 30, 1905, . . . . .            |          |            | \$3,722 22 |
| Balance of manufacturing account, . . . . . |          |            | 2,527 00   |
| Jobbing, . . . . .                          |          |            | 25 99      |
| Interest paid, . . . . .                    | \$241 28 |            |            |
| Dividends declared, . . . . .               | 120 00   |            |            |
| Balance June 30, 1906, . . . . .            | 5,913 93 |            |            |
|   |          | \$6,275 21 | \$6,275 21 |

**HADLEY GAS COMPANY.**  
(Unincorporated.)

|   |                   |
|---|-------------------|
| <b>ASSETS.</b>  |                   |
| Real estate, . . . . .                                      | \$278 23          |
| Machinery and manufacturing appliances, . . . . .           | 566 90            |
| Street mains, . . . . .                                     | 149 67            |
| Meters, . . . . .   | 30 53             |
| Due for gas, . . . . .                                      | 46 88             |
| Other materials on hand, . . . . .                          | 7 50              |
| Fixtures on hand, . . . . .                                 | 75                |
| Cash on hand, . . . . .                                     | 77 00             |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$1,187 46</b> |

|  |                   |
|--|-------------------|
| <b>LIABILITIES.</b>  |                   |
| Capital stock, . . . . .   | \$950 00          |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$950 00</b>   |
| <b>Profit and loss balance, . . . . .</b>                        | <b>207 46</b>     |
|  | <b>\$1,187 46</b> |

| MANUFACTURING ACCOUNT.                      |          | Dr.      | Cr.      |
|---|----------|----------|----------|
| Operating expenses:                         |          |          |          |
| At works, . . . . .                         | \$125 85 |          |          |
| management, . . . . .                       | 1 00     |          |          |
| taxes and incidentals, . . . . .            | 12 79    |          |          |
|   | \$139 64 |          |          |
| Income from sale of gas, . . . . .          |          |          | \$212 81 |
| Balance to profit and loss, . . . . .       |          | 73 17    |          |
|   | \$212 81 |          | \$212 81 |
| PROFIT AND LOSS ACCOUNT.                    |          | Dr.      | Cr.      |
| Balance June 30, 1905, . . . . .            |          |          | \$134 29 |
| Balance of manufacturing account, . . . . . |          |          | 73 17    |
| Balance June 30, 1906, . . . . .            |          | \$207 46 |          |
|   | \$207 46 |          | \$207 46 |

## HATFIELD GAS COMPANY.

| ASSETS.   |  |            |
|---|--|------------|
| Real estate, . . . . .                                    |  | \$626 87   |
| Machinery and manufacturing appliances, . . . . .         |  | 967 70     |
| Street mains, . . . . .                                   |  | 5,288 11   |
| Meters, . . . . .   |  | 241 75     |
| Due for gas, . . . . .                                    |  | 140 00     |
| Other materials on hand, . . . . .                        |  | 50 00      |
| Fixtures on hand, . . . . .                               |  | 32 08      |
| Cash on hand, . . . . .                                   |  | 127 25     |
|   |  | \$7,473 56 |
| Total assets, as per books of the company, . . . . .      |  |            |
| LIABILITIES.  |  |            |
| Capital stock, . . . . .                                  |  | \$4,600 00 |
| Notes payable, . . . . .                                  |  | 2,700 00   |
| Interest accrued but not due, . . . . .                   |  | 22 50      |
|   |  | \$7,322 50 |
| Total liabilities, as per books of the company, . . . . . |  | \$7,322 50 |
| Profit and loss balance, . . . . .                        |  | 151 06     |
|   |  | \$7,473 56 |

| MANUFACTURING ACCOUNT.                      |            | Dr.      | Cr.        |
|---|------------|----------|------------|
| Operating expenses:                         |            |          |            |
| At works, . . . . .                         | \$806 15   |          |            |
| For distribution, . . . . .                 | 133 33     |          |            |
| management, . . . . .                       | 25 00      |          |            |
| taxes and incidentals, . . . . .            | 12 31      |          |            |
|   | \$976 79   |          |            |
| Income from sale of gas, . . . . .          |            |          | \$1,517 50 |
| Balance to profit and loss, . . . . .       |            | 540 71   |            |
|   | \$1,517 50 |          | \$1,517 50 |
| PROFIT AND LOSS ACCOUNT.                    |            | Dr.      | Cr.        |
| Balance June 30, 1905, . . . . .            |            | \$232 15 |            |
| Balance of manufacturing account, . . . . . |            |          | \$540 71   |
| Interest paid, . . . . .                    |            | 157 50   |            |
| Balance June 30, 1906, . . . . .            |            | 151 06   |            |
|   |            | \$540 71 | \$540 71   |

## HAVERHILL ELECTRIC COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$128,189 04        |
| Steam plant, . . . . .                               | 206,564 25          |
| Electric plant, . . . . .                            | 137,934 41          |
| Electric lines, . . . . .                            | 95,154 40           |
| Transformers, . . . . .                              | 26,321 43           |
| Meters, . . . . .                                    | 19,958 32           |
| Arc lamps, . . . . .                                 | 22,149 97           |
| Due for light and power, . . . . .                   | 13,197 92           |
| Fuel on hand, . . . . .                              | 814 36              |
| Carbons on hand, . . . . .                           | 441 15              |
| Incandescent lamps on hand, . . . . .                | 902 88              |
| Globes on hand, . . . . .                            | 74 28               |
| Other materials on hand, . . . . .                   | 17,298 76           |
| Motors on hand, . . . . .                            | 6,284 84            |
| Fixtures on hand, . . . . .                          | 1,839 67            |
| Horses, wagons, etc., . . . . .                      | 2,095 60            |
| Sundry accounts due the company, . . . . .           | 11,496 12           |
| Office furniture, . . . . .                          | 3,182 67            |
| Cash on hand, . . . . .                              | 10,377 17           |
| Investments, . . . . .                               | 2,900 00            |
| Total assets, as per books of the company, . . . . . | <u>\$707,177 24</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$260,100 00        |
| Bonds issued, . . . . .                                   | 85,000 00           |
| Notes payable, . . . . .                                  | 147,000 00          |
| Unpaid bills, . . . . .                                   | 14,825 33           |
| Deposits, . . . . .                                       | 412 90              |
| Interest accrued but not due, . . . . .                   | 637 50              |
| Premium on capital stock, . . . . .                       | 64,260 00           |
| Depreciation fund, . . . . .                              | 95,000 00           |
| Total liabilities, as per books of the company, . . . . . | <u>\$667,235 73</u> |
| Profit and loss balance, . . . . .                        | 39,941 51           |
|   | <u>\$707,177 24</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | DR.                 | CR.                 |
|--|---------------------|---------------------|
| At station, . . . . .                          | \$43,622 22         |                     |
| For distribution, . . . . .                    | 17,320 84           |                     |
| management, . . . . .                          | 12,430 10           |                     |
| taxes and incidentals, . . . . .               | 9,233 83            |                     |
|  | <u>\$82,606 99</u>  |                     |
| Income from sale of light and power, . . . . . |                     | \$106,878 79        |
| other sources, . . . . .                       |                     | 16 00               |
| Balance to profit and loss, . . . . .          | 24,287 80           |                     |
|  | <u>\$106,894 79</u> | <u>\$106,894 79</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR. | CR.         |
|---|-----|-------------|
| Balance June 30, 1906, . . . . .            |     | \$45,469 84 |
| Balance of manufacturing account, . . . . . |     | 24,287 80   |
| Interest received, . . . . .                |     | 554 29      |

|                                  | Dr.                | Cr.                |
|----------------------------------|--------------------|--------------------|
| Rents, . . . . .                 |                    | \$129 71           |
| Jobbing, . . . . .               |                    | 911 41             |
| Interest paid, . . . . .         | \$5,332 60         |                    |
| Dividends declared, . . . . .    | 26,010 00          |                    |
| Other items, . . . . .           | 68 94              |                    |
| Balance June 30, 1906, . . . . . | 39,941 51          |                    |
|                                  | <u>\$71,353 05</u> | <u>\$71,353 05</u> |

## HAVERHILL GAS LIGHT COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$57,171 00         |
| Machinery and manufacturing appliances, . . . . .    | 230,650 09          |
| Street mains, . . . . .                              | 158,774 27          |
| Meters, . . . . .                                    | 40,765 51           |
| Due for gas, . . . . .                               | 16,478 28           |
| Gas coal on hand, . . . . .                          | 10,725 46           |
| Enrichers on hand, . . . . .                         | 1,502 34            |
| Purifying materials on hand, . . . . .               | 87 40               |
| Other materials on hand, . . . . .                   | 8,454 06            |
| Stoves on hand, . . . . .                            | 2,046 83            |
| Fixtures on hand, . . . . .                          | 1,908 20            |
| Gas engines, . . . . .                               | 250 00              |
| Horses, wagons, etc., . . . . .                      | 1,845 00            |
| Sundry accounts due the company, . . . . .           | 1,893 32            |
| Cash on hand, . . . . .                              | 4,364 40            |
| Stocks, bonds and notes, . . . . .                   | 28,258 44           |
| Loans to Haverhill Gas Securities Co., . . . . .     | 152,890 42          |
| Office building and land, . . . . .                  | 17,000 00           |
| Total assets, as per books of the company, . . . . . | <u>\$735,065 02</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$75,000 00         |
| Notes payable, . . . . .                                  | 30,000 00           |
| Unpaid bills, . . . . .                                   | 8,823 62            |
| Deposits, . . . . .                                       | 7,445 74            |
| Reserved fund, . . . . .                                  | 260,000 00          |
| Depreciation reserve, . . . . .                           | 114,613 43          |
| Total liabilities, as per books of the company, . . . . . | <u>\$495,882 79</u> |
| Profit and loss balance, . . . . .                        | 239,182 23          |
|   | <u>\$735,065 02</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                 | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| Operating expenses:                   |                     |                     |
| At works, . . . . .                   | \$85,307 22         |                     |
| For distribution, . . . . .           | 11,422 50           |                     |
| management, . . . . .                 | 11,871 32           |                     |
| taxes and incidentals, . . . . .      | 8,532 90            |                     |
|                                       | <u>\$117,133 94</u> |                     |
| Income from sale of gas, . . . . .    |                     | \$172,977 88        |
| other sources, . . . . .              |                     | 452 29              |
| Balance to profit and loss, . . . . . | 56,296 23           |                     |
|                                       | <u>\$173,430 17</u> | <u>\$173,430 17</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1905, . . . . .                              |                     | \$197,775 91        |
| Balance of manufacturing account, . . . . .                   |                     | 56,296 23           |
| Depreciation charges restored to machinery account, . . . . . |                     | 77,832 36           |
| to street main account, . . . . .                             |                     | 24,669 96           |
| to meter account, . . . . .                                   |                     | 12,111 11           |
| Interest received, . . . . .                                  |                     | 114 33              |
| Rents, . . . . .  |                     | 1,503 00            |
| Jobbing, . . . . .  |                     | 288 10              |
| Other items of income, . . . . .                              |                     | 21 67               |
| Interest paid, . . . . .                                      | \$1,566 10          |                     |
| Depreciation, . . . . .                                       | 13,203 16           |                     |
| Depreciation reserve, . . . . .                               | 114,613 43          |                     |
| Other items, . . . . .  | 2,047 75            |                     |
| Balance June 30, 1906, . . . . .                              | 239,182 23          |                     |
|   | <u>\$370,612 67</u> | <u>\$370,612 67</u> |

## HOPKINTON.

(See WOODVILLE ELECTRIC LIGHT COMPANY.)

## HUNTINGTON ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |                   |
|--|-------------------|
| Steam plant, . . . . .                               | \$2,500 00        |
| Electric plant, . . . . .                            | 1,200 00          |
| Electric lines, . . . . .                            | 1,197 90          |
| Meters, . . . . .                                    | 264 71            |
| Arc lamps, . . . . .                                 | 100 00            |
| Due for light and power, . . . . .                   | 398 57            |
| Carbons on hand, . . . . .                           | 3 50              |
| Oil and waste on hand, . . . . .                     | 2 50              |
| Incandescent lamps on hand, . . . . .                | 24 55             |
| Sundry accounts due the company, . . . . .           | 4 98              |
| Cash on hand, . . . . .                              | 214 70            |
| Total assets, as per books of the company, . . . . . | <u>\$5,911 41</u> |

## LIABILITIES.

|   |                   |
|---|-------------------|
| Capital stock, . . . . .                                    | \$5,000 00        |
| Amounts due from the company, not included above, . . . . . | 537 25            |
| Total liabilities, as per books of the company, . . . . .   | <u>\$5,537 25</u> |
| Profit and loss balance, . . . . .                          | 374 16            |
|   | <u>\$5,911 41</u> |

## MANUFACTURING ACCOUNT.

|                                  | Dr.             | Cr. |
|----------------------------------|-----------------|-----|
| Operating expenses:              |                 |     |
| At station, . . . . .            | \$631 18        |     |
| For distribution, . . . . .      | 43 02           |     |
| management, . . . . .            | 69 13           |     |
| taxes and incidentals, . . . . . | 155 40          |     |
|                                  | <u>\$898 73</u> |     |



|  | Dr.        | Cr.        |
|--|------------|------------|
| Income from sale of light and power, . . . . . |            | \$1,144 88 |
| other sources, . . . . .                       |            | 39 38      |
| Balance to profit and loss, . . . . .          | \$285 53   |            |
|  | \$1,184 26 | \$1,184 26 |
| PROFIT AND LOSS ACCOUNT.                       |            |            |
|  | Dr.        | Cr.        |
| Balance June 30, 1905, . . . . .               |            | \$88 63    |
| Balance of manufacturing account, . . . . .    |            | 285 53     |
| Balance June 30, 1906, . . . . .               | \$374 16   |            |
|  | \$374 16   | \$374 16   |

## HYDE PARK ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$53,407 06  |
| Steam plant, . . . . .                               | 95,665 78    |
| Electric plant, . . . . .                            | 122,563 18   |
| Electric lines, . . . . .                            | 84,438 60    |
| Transformers, . . . . .                              | 11,112 26    |
| Meters, . . . . .                                    | 9,760 63     |
| Arc lamps, . . . . .                                 | 11,005 69    |
| Due for light and power, . . . . .                   | 13,021 03    |
| Fuel on hand, . . . . .                              | 6,875 28     |
| Carbons on hand, . . . . .                           | 320 65       |
| Oil and waste on hand, . . . . .                     | 18 00        |
| Incandescent lamps on hand, . . . . .                | 432 30       |
| Globes on hand, . . . . .                            | 10 08        |
| Other materials on hand, . . . . .                   | 3,476 51     |
| Horses, wagons, etc., . . . . .                      | 541 00       |
| Sundry accounts due the company, . . . . .           | 343 25       |
| Office furniture, . . . . .                          | 247 96       |
| Cash on hand, . . . . .                              | 20,606 09    |
| Reserved funds, . . . . .                            | 5,680 00     |
| Insurance, . . . . .                                 | 180 95       |
| Interest, . . . . .                                  | 186 78       |
| Total assets, as per books of the company, . . . . . | \$439,893 07 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$287,500 00 |
| Notes payable, . . . . .                                    | 106,000 00   |
| Unpaid bills, . . . . .                                     | 3,657 63     |
| Deposits, . . . . .   | 195 00       |
| Unpaid dividends, . . . . .                                 | 23,000 00    |
| Interest due but not paid, . . . . .                        | 1,680 00     |
| Interest accrued but not due, . . . . .                     | 1,300 00     |
| Amounts due from the company, not included above, . . . . . | 2,753 42     |
| Total liabilities, as per books of the company, . . . . .   | \$426,086 05 |
| Profit and loss balance, . . . . .                          | 13,807 02    |
|   | \$439,893 07 |

| MANUFACTURING ACCOUNT.                         |             | Dr.          | Cr.          |
|--|-------------|--------------|--------------|
| Operating expenses:                            |             |              |              |
| At station, . . . . .                          | \$44,093 53 |              |              |
| For distribution, . . . . .                    | 8,102 02    |              |              |
| management, . . . . .                          | 5,756 94    |              |              |
| taxes and incidentals, . . . . .               | 8,073 19    |              |              |
|  | \$66,025 68 |              |              |
| Income from sale of light and power, . . . . . |             |              | \$107,219 99 |
| Balance to profit and loss, . . . . .          |             | 41,194 31    |              |
|  |             | \$107,219 99 | \$107,219 99 |
| PROFIT AND LOSS ACCOUNT.                       |             |              |              |
|  |             | Dr.          | Cr.          |
| Balance June 30, 1905, . . . . .               |             |              | \$11,764 98  |
| Balance of manufacturing account, . . . . .    |             |              | 41,194 31    |
| Interest received, . . . . .                   |             |              | 625 23       |
| Rents, . . . . .                               |             |              | 420 00       |
| Other items of income, . . . . .               |             |              | 1 36         |
| Interest paid, . . . . .                       | \$6,831 72  |              |              |
| Dividends declared, . . . . .                  | 23,000 00   |              |              |
| Depreciation, . . . . .                        | 10,000 00   |              |              |
| Other items, . . . . .                         | 367 14      |              |              |
| Balance June 30, 1906, . . . . .               | 13,807 02   |              |              |
|  | \$54,005 88 |              | \$54,005 88  |

#### IPSWICH GAS LIGHT COMPANY.

| ASSETS.   |  |             |
|---|--|-------------|
| Real estate, . . . . .                                    |  | \$3,875 00  |
| Machinery and manufacturing appliances, . . . . .         |  | 12,983 77   |
| Street mains, . . . . .                                   |  | 6,143 02    |
| Meters, . . . . .   |  | 2,418 49    |
| Due for gas, . . . . .                                    |  | 963 21      |
| Gas coal on hand, . . . . .                               |  | 7 92        |
| Enrichers on hand, . . . . .                              |  | 218 75      |
| Office furniture, . . . . .                               |  | 23 00       |
| Cash on hand, . . . . .                                   |  | 1,901 73    |
| Investments, . . . . .                                    |  | 1,200 00    |
|   |  | \$29,734 89 |
| Total assets, as per books of the company, . . . . .      |  | 337 61      |
| Profit and loss balance, . . . . .                        |  | \$30,072 50 |
| LIABILITIES.  |  |             |
| Capital stock, . . . . .                                  |  | \$16,000 00 |
| Notes payable, . . . . .                                  |  | 14,000 00   |
| Unpaid dividends, . . . . .                               |  | 72 50       |
|   |  | \$30,072 50 |
| Total liabilities, as per books of the company, . . . . . |  | \$30,072 50 |

| MANUFACTURING ACCOUNT.                |            | Dr.        | Cr.        |
|---------------------------------------|------------|------------|------------|
| Operating expenses:                   |            |            |            |
| At works, . . . . .                   | \$5,017 83 |            |            |
| For distribution, . . . . .           | 46 15      |            |            |
| management, . . . . .                 | 1,180 04   |            |            |
| taxes and incidentals, . . . . .      | 333 52     |            |            |
|                                       | \$6,577 54 |            |            |
| Income from sale of gas, . . . . .    |            |            | \$9,464 03 |
| Balance to profit and loss, . . . . . |            | 2,886 49   |            |
|                                       |            | \$9,464 03 | \$9,464 03 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            | \$1,269 29 |            |
| Balance of manufacturing account, . . . . . |            | \$2,886 49 |
| Rents, . . . . .                            |            | 175 00     |
| Interest paid, . . . . .                    | 733 58     |            |
| Dividends declared, . . . . .               | 960 00     |            |
| Other items, . . . . .                      | 436 23     |            |
| Balance June 30, 1906, . . . . .            |            | 337 61     |
|   | \$3,399 10 | \$3,399 10 |

## LAWRENCE GAS COMPANY.

## ASSETS.

|   |                |
|---|----------------|
| Real estate (gas), . . . . .                            | \$167,716 59   |
| Machinery and manufacturing appliances (gas), . . . . . | 433,036 63     |
| Street mains (gas), . . . . .                           | 425,205 49     |
| Meters (gas), . . . . .                                 | 106,986 75     |
| Due for gas, . . . . .                                  | 45,957 96      |
| Gas coal on hand, . . . . .                             | 30,278 70      |
| Coke on hand, . . . . .                                 | 778 20         |
| Tar on hand, . . . . .                                  | 3,836 78       |
| Enrichers on hand, . . . . .                            | 1,672 96       |
| Purifying materials on hand, . . . . .                  | 610 00         |
| Other gas materials on hand, . . . . .                  | 3,689 63       |
| Stoves on hand, . . . . .                               | 3,409 56       |
| Gas fixtures on hand, . . . . .                         | 2,357 18       |
| Real estate (electric), . . . . .                       | 24,048 81      |
| Steam plant (electric), . . . . .                       | 76,766 26      |
| Power plant, . . . . .                                  | 302,417 00     |
| Electric plant, . . . . .                               | 178,845 75     |
| Electric lines, . . . . .                               | 213,745 77     |
| Transformers, . . . . .                                 | 8,808 28       |
| Meters (electric), . . . . .                            | 23,455 51      |
| Arc lamps, . . . . .                                    | 27,915 68      |
| Due for electric light and power, . . . . .             | 32,078 95      |
| Fuel on hand (electric), . . . . .                      | 4,093 05       |
| Carbons on hand, . . . . .                              | 1,742 07       |
| Oil and waste on hand, . . . . .                        | 58 50          |
| Incandescent lamps on hand, . . . . .                   | 2,919 20       |
| Globes on hand, . . . . .                               | 299 95         |
| Other electric materials on hand, . . . . .             | 9,478 63       |
| Motors on hand, . . . . .                               | 6,092 13       |
| Ammonia, . . . . .                                      | 1,039 90       |
| Horses, wagons, etc., . . . . .                         | 3,858 40       |
| Sundry accounts due the company, . . . . .              | 20,341 49      |
| Office furniture, . . . . .                             | 5,580 62       |
| Cash on hand, . . . . .                                 | 10,873 53      |
| Gas work in process, . . . . .                          | 405 57         |
| Office building, . . . . .                              | 50,118 10      |
| Investments, . . . . .                                  | 246 60         |
| Total assets, as per books of the company, . . . . .    | \$2,230,766 18 |

| LIABILITIES.  |  |                       |
|---|--|-----------------------|
| Capital stock, . . . . .                                  |  | \$1,000,000 00        |
| Bonds issued, . . . . .                                   |  | 300,000 00            |
| Notes payable, . . . . .                                  |  | 475,000 00            |
| Unpaid bills, . . . . .                                   |  | 70,455 07             |
| Deposits, . . . . .                                       |  | 3,980 00              |
| Interest accrued but not due, . . . . .                   |  | 6,576 78              |
| Reserved fund, . . . . .                                  |  | 28,871 42             |
| Depreciation fund, . . . . .                              |  | 70,421 10             |
| Premium on capital stock, . . . . .                       |  | 37,947 83             |
| Total liabilities, as per books of the company, . . . . . |  | \$1,993,252 20        |
| Profit and loss balance, . . . . .                        |  | 237,513 98            |
|   |  | <u>\$2,230,766 18</u> |

| MANUFACTURING ACCOUNT.                      |              |                     |                     |
|---|--------------|---------------------|---------------------|
|   |              | DR.                 | CR.                 |
| Operating expenses (gas) :                  |              |                     |                     |
| At works, . . . . .                         | \$161,290 99 |                     |                     |
| For distribution, . . . . .                 | 27,034 01    |                     |                     |
| management, . . . . .                       | 24,119 06    |                     |                     |
| taxes and incidentals, . . . . .            | 24,701 83    |                     |                     |
|   |              |                     | \$237,145 89        |
| Operating expenses (electric) :             |              |                     |                     |
| At station, . . . . .                       | \$53,347 24  |                     |                     |
| For distribution, . . . . .                 | 38,363 05    |                     |                     |
| management, . . . . .                       | 14,471 43    |                     |                     |
| taxes and incidentals, . . . . .            | 11,298 47    |                     |                     |
|   |              | 117,480 19          |                     |
| Income from sale of gas, . . . . .          |              |                     | \$293,273 70        |
| residuals, . . . . .                        |              |                     | 27,977 06           |
| other sources (gas), . . . . .              |              |                     | 50 00               |
| sale of electric light and power, . . . . . |              |                     | 168,134 07          |
| other sources (electric), . . . . .         |              |                     | 3,960 37            |
| Balance to profit and loss :                |              |                     |                     |
| Gas, . . . . .                              |              | 84,154 87           |                     |
| Electric, . . . . .                         |              | 54,614 25           |                     |
|   |              | <u>\$493,395 20</u> | <u>\$493,395 20</u> |

| PROFIT AND LOSS ACCOUNT.                             |             |                     |                     |
|--|-------------|---------------------|---------------------|
|  |             | DR.                 | CR.                 |
| Balance June 30, 1905, . . . . .                     |             |                     | \$205,939 02        |
| Balance of gas manufacturing account, . . . . .      |             |                     | 84,154 87           |
| Balance of electric manufacturing account, . . . . . |             |                     | 54,614 25           |
| Rents, . . . . .                                     |             |                     | 546 66              |
| Jobbing, . . . . .                                   |             |                     | 1,348 73            |
| Interest paid, . . . . .                             | \$27,410 58 |                     |                     |
| Dividends declared, . . . . .                        | 60,000 00   |                     |                     |
| Depreciation fund, . . . . .                         | 20,000 00   |                     |                     |
| Other items, . . . . .                               | 1,678 97    |                     |                     |
| Balance June 30, 1906, . . . . .                     | 237,513 98  |                     |                     |
|  |             | <u>\$346,603 53</u> | <u>\$346,603 53</u> |

## LEE ELECTRIC COMPANY.

| ASSETS.                       |  |           |
|-------------------------------|--|-----------|
| Street mains (gas), . . . . . |  | \$500 00  |
| Real estate, . . . . .        |  | 14,250 00 |
| Steam plant, . . . . .        |  | 13,300 00 |

|   |                    |
|---|--------------------|
| Electric plant, . . . . .                                   | \$7,100 00         |
| Electric lines, . . . . .                                   | 20,800 00          |
| Transformers, . . . . .                                     | 3,660 00           |
| Meters (electric), . . . . .                                | 2,150 00           |
| Due for light and power, . . . . .                          | 1,949 30           |
| Fuel on hand, . . . . .                                     | 1,290 00           |
| Oil and waste on hand, . . . . .                            | 34 20              |
| Incandescent lamps on hand, . . . . .                       | 21 12              |
| Other materials on hand, . . . . .                          | 407 14             |
| Horses, wagons, etc., . . . . .                             | 200 00             |
| Office furniture, . . . . .                                 | 54 25              |
| Cash on hand, . . . . .                                     | 62 36              |
| Investments, . . . . .                                      | 750 00             |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$66,018 37</b> |

**LIABILITIES.**

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$30,000 00        |
| Bonds issued, . . . . .  | 28,500 00          |
| Notes payable, . . . . .   | 2,000 00           |
| Interest accrued but not due, . . . . .                          | 372 92             |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$60,872 92</b> |
| Profit and loss balance, . . . . .                               | 5,145 45           |
|  | <b>\$66,018 37</b> |

**MANUFACTURING ACCOUNT.**

|  |            |                    |                    |
|--|------------|--------------------|--------------------|
| Operating expenses:                            |            | Dr.                | Cr.                |
| At station, . . . . .                          | \$6,351 35 |                    |                    |
| For distribution, . . . . .                    | 328 6      |                    |                    |
| management, . . . . .                          | 962 04     |                    |                    |
| taxes and incidentals, . . . . .               | 716 48     |                    |                    |
|  |            | \$8,358 47         |                    |
| Income from sale of light and power, . . . . . |            |                    | \$12,082 42        |
| Balance to profit and loss, . . . . .          |            | 3,723 95           |                    |
|  |            | <b>\$12,082 42</b> | <b>\$12,082 42</b> |

**PROFIT AND LOSS ACCOUNT.**

|   |                   |                   |
|---|-------------------|-------------------|
|   | Dr.               | Cr.               |
| Balance June 30, 1905, . . . . .            |                   | \$5,363 83        |
| Balance of manufacturing account, . . . . . |                   | 3,723 95          |
| Rents, . . . . .                            |                   | 237 10            |
| Interest paid, . . . . .                    | \$1,560 00        |                   |
| Dividends declared, . . . . .               | 1,500 00          |                   |
| Depreciation, . . . . .                     | 1,129 43          |                   |
| Balance June 30, 1906, . . . . .            | 5,145 45          |                   |
|   | <b>\$9,324 88</b> | <b>\$9,324 88</b> |

**LEICESTER.**

(See RAWSON LIGHT AND POWER COMPANY.)

**LENOX ELECTRIC COMPANY.**

**ASSETS.**

|                           |             |
|---------------------------|-------------|
| Electric lines, . . . . . | \$14,451 36 |
| Transformers, . . . . .   | 1,749 16    |
| Meters, . . . . .         | 1,738 79    |

|   |                    |
|---|--------------------|
| Due for light and power, . . . . .                          | \$3,860 15         |
| Cash on hand, . . . . .                                     | 4,301 54           |
| Investments, . . . . .                                      | 4,276 90           |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$30,377 90</b> |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$20,000 00        |
| Unpaid bills, . . . . .  | 702 93             |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$20,702 93</b> |
| Profit and loss balance, . . . . .                               | 9,674 97           |
|  | <b>\$30,377 90</b> |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses:                            |                    |                    |
| For distribution, . . . . .                    | \$2,293 69         |                    |
| management, . . . . .                          | 627 28             |                    |
| taxes and incidentals, . . . . .               | 356 14             |                    |
| current bought, . . . . .                      | 7,219 90           |                    |
|  | <b>\$10,497 01</b> |                    |
| Income from sale of light and power, . . . . . |                    | \$14,086 31        |
| Balance to profit and loss, . . . . .          | 3,589 30           |                    |
|  | <b>\$14,086 31</b> | <b>\$14,086 31</b> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$20,469 44        |
| Balance of manufacturing account, . . . . . |                    | 3,589 30           |
| Interest received, . . . . .                |                    | 233 40             |
| Dividends declared, . . . . .               | \$1,200 00         |                    |
| Depreciation, . . . . .                     | 13,417 17          |                    |
| Balance June 30, 1906, . . . . .            | 9,674 97           |                    |
|   | <b>\$24,292 14</b> | <b>\$24,292 14</b> |

## LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                     | \$15,101 54 |
| Steam plant, . . . . .                     | 29,544 40   |
| Electric plant, . . . . .                  | 20,104 46   |
| Electric lines, . . . . .                  | 69,687 58   |
| Transformers, . . . . .                    | 10,390 84   |
| Meters, . . . . .                          | 10,435 30   |
| Arc lamps, . . . . .                       | 6,548 20    |
| Due for light and power, . . . . .         | 5,046 58    |
| Fuel on hand, . . . . .                    | 1,111 55    |
| Carbons on hand, . . . . .                 | 88 54       |
| Oil and waste on hand, . . . . .           | 18 30       |
| Incandescent lamps on hand, . . . . .      | 346 36      |
| Globes on hand, . . . . .                  | 78 03       |
| Motors on hand, . . . . .                  | 172 86      |
| Fixtures on hand, . . . . .                | 50 72       |
| Horses, wagons, etc., . . . . .            | 625 41      |
| Sundry accounts due the company, . . . . . | 1,145 75    |
| Office furniture, . . . . .                | 482 22      |

|                             |          |
|-----------------------------|----------|
| Cash on hand, . . . . .     | \$138 36 |
| Notes receivable, . . . . . | 150 00   |
| Insurance, . . . . .        | 527 78   |

Total assets, as per books of the company, . . . . . \$171,774 67

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$50,000 00 |
| Notes payable, . . . . .                                    | 94,500 00   |
| Unpaid bills, . . . . .                                     | 2,167 60    |
| Interest accrued but not due, . . . . .                     | 2,229 00    |
| Amounts due from the company, not included above, . . . . . | 19,474 46   |

Total liabilities, as per books of the company, . . . . . \$168,371 06  
 Profit and loss balance, . . . . . 3,403 61

\$171,774 67

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.         | Cr.         |
|--|-------------|-------------|
| At station, . . . . . \$18,973 04              |             |             |
| For distribution, . . . . . 6,152 27           |             |             |
| management, . . . . . 6,619 40                 |             |             |
| taxes and incidentals, . . . . . 2,721 93      |             |             |
|  | \$34,466 64 |             |
| Income from sale of light and power, . . . . . |             | \$46,218 52 |
| Balance to profit and loss, . . . . .          | 11,751 88   |             |
|  | \$46,218 52 | \$46,218 52 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$16,235 55 |
| Balance of manufacturing account, . . . . . |             | 11,751 88   |
| Jobbing, . . . . .                          |             | 108 60      |
| Interest paid, . . . . . \$4,860 52         |             |             |
| Dividends declared, . . . . . 4,500 00      |             |             |
| Depreciation, . . . . . 15,235 55           |             |             |
| Other items, . . . . . 96 35                |             |             |
| Balance June 30, 1906, . . . . . 3,403 61   |             |             |
|   | \$28,096 03 | \$28,096 03 |

## LEOMINSTER GAS LIGHT COMPANY.

## ASSETS.

|   |             |
|---|-------------|
| Real estate, . . . . .                            | \$13,000 00 |
| Machinery and manufacturing appliances, . . . . . | 43,092 38   |
| Street mains, . . . . .                           | 63,108 56   |
| Meters, . . . . .                                 | 7,465 50    |
| Due for gas, . . . . .                            | 2,808 55    |
| Gas coal on hand, . . . . .                       | 1,574 11    |
| Enrichers on hand, . . . . .                      | 413 60      |
| Purifying materials on hand, . . . . .            | 110 57      |
| Stoves on hand, . . . . .                         | 735 08      |
| Gas fixtures on hand, . . . . .                   | 1,590 78    |
| Horses, wagons, etc., . . . . .                   | 400 00      |
| Sundry accounts due the company, . . . . .        | 3,330 64    |

|   |                     |
|---|---------------------|
| Office furniture, . . . . .                                 | \$1,300 25          |
| Cash on hand, . . . . .                                     | 1,880 22            |
| Insurance and interest, . . . . .                           | 606 33              |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$141,416 57</b> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$50,000 00         |
| Bonds issued, . . . . .  | 50,000 00           |
| Notes payable, . . . . .   | 22,600 00           |
| Unpaid bills, . . . . .  | 3,819 31            |
| Interest accrued but not due, . . . . .                          | 616 67              |
| Depreciation fund, . . . . .                                     | 3,507 72            |
| Amounts due from the company, not included above, . . . . .      | 205 94              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$130,749 64</b> |
| Profit and loss balance, . . . . .                               | 10,666 93           |
|  | <b>\$141,416 57</b> |

## MANUFACTURING ACCOUNT.

|                                       |            |             |             |
|---------------------------------------|------------|-------------|-------------|
| Operating expenses:                   |            | DR.         | CR.         |
| At works, . . . . .                   | \$8,836 22 |             |             |
| For distribution, . . . . .           | 1,787 74   |             |             |
| management, . . . . .                 | 4,571 29   |             |             |
| taxes and incidentals, . . . . .      | 1,418 59   |             |             |
|                                       |            | \$16,613 84 |             |
| Income from sale of gas, . . . . .    |            |             | \$24,318 49 |
| Balance to profit and loss, . . . . . |            | 7,704 65    |             |
|                                       |            | \$24,318 49 | \$24,318 49 |

## PROFIT AND LOSS ACCOUNT.

|   |             |             |
|---|-------------|-------------|
|   | DR.         | CR.         |
| Balance June 30, 1905, . . . . .            |             | \$9,159 10  |
| Balance of manufacturing account, . . . . . |             | 7,704 65    |
| Rents, . . . . .                            |             | 195 96      |
| Jobbing, . . . . .                          |             | 727 95      |
| Interest paid, . . . . .                    | \$3,613 01  |             |
| Depreciation fund, . . . . .                | 3,507 72    |             |
| Balance June 30, 1906, . . . . .            | 10,666 93   |             |
|   | \$17,787 66 | \$17,787 66 |

## LEXINGTON GAS AND ELECTRIC COMPANY.

## ASSETS.

|   |            |
|---|------------|
| Real estate (gas), . . . . .                            | \$3,800 00 |
| Machinery and manufacturing appliances (gas), . . . . . | 5,600 00   |
| Street mains (gas), . . . . .                           | 8,100 00   |
| Meters (gas), . . . . .                                 | 750 00     |
| Due for gas, . . . . .                                  | 242 50     |
| Gas coal on hand, . . . . .                             | 26 00      |
| Enrichers on hand, . . . . .                            | 112 00     |
| Other gas materials on hand, . . . . .                  | 305 75     |
| Gas fixtures on hand, . . . . .                         | 15 00      |
| Real estate (electric), . . . . .                       | 10,700 00  |
| Steam plant (electric), . . . . .                       | 11,200 00  |
| Electric plant, . . . . .                               | 11,100 00  |
| Electric lines, . . . . .                               | 32,200 00  |



|  |                     |
|--|---------------------|
| Transformers, . . . . .                              | \$4,800 00          |
| Meters (electric), . . . . .                         | 4,800 00            |
| Arc lamps, . . . . .                                 | 1,100 00            |
| Due for electric light and power, . . . . .          | 1,623 20            |
| Fuel on hand (electric), . . . . .                   | 135 00              |
| Carbons on hand, . . . . .                           | 7 50                |
| Oil and waste on hand, . . . . .                     | 22 00               |
| Incandescent lamps on hand, . . . . .                | 146 20              |
| Globes on hand, . . . . .                            | 21 20               |
| Other electric materials on hand, . . . . .          | 971 65              |
| Horses, wagons, etc., . . . . .                      | 300 00              |
| Sundry accounts due the company, . . . . .           | 398 05              |
| Office furniture, . . . . .                          | 100 00              |
| Cash on hand, . . . . .                              | 668 92              |
| Sinking fund, . . . . .                              | 1,030 67            |
| Total assets, as per books of the company, . . . . . | <u>\$100,275 64</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$40,000 00         |
| Bonds issued, . . . . .                                   | 40,000 00           |
| Notes payable, . . . . .                                  | 8,500 00            |
| Unpaid bills, . . . . .                                   | 1,088 36            |
| Interest accrued but not due, . . . . .                   | 833 33              |
| Total liabilities, as per books of the company, . . . . . | <u>\$90,421 69</u>  |
| Profit and loss balance, . . . . .                        | 9,853 95            |
|   | <u>\$100,275 64</u> |

## MANUFACTURING ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Operating expenses (gas) :                  |                    |                    |
| At works, . . . . .                         | \$1,895 89         |                    |
| For distribution, . . . . .                 | 619 69             |                    |
| management, . . . . .                       | 822 12             |                    |
| taxes and incidentals, . . . . .            | 230 82             |                    |
|   | <u>3,568 52</u>    |                    |
| Operating expenses (electric) :             |                    |                    |
| At station, . . . . .                       | \$5,895 83         |                    |
| For distribution, . . . . .                 | 4,747 43           |                    |
| management, . . . . .                       | 2,669 42           |                    |
| taxes and incidentals, . . . . .            | 614 12             |                    |
|   | <u>13,926 80</u>   |                    |
| Income from sale of gas, . . . . .          |                    | \$3,003 59         |
| sale of electric light and power, . . . . . |                    | 23,904 53          |
| Balance to profit and loss :                |                    |                    |
| Gas, . . . . .                              |                    | 564 93             |
| Electric, . . . . .                         | 9,977 73           |                    |
|   | <u>\$27,473 05</u> | <u>\$27,473 05</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Balance June 30, 1905, . . . . .                     |                    | \$6,905 02         |
| Balance of gas manufacturing account, . . . . .      | \$564 93           |                    |
| Balance of electric manufacturing account, . . . . . |                    | 9,977 73           |
| Interest paid, . . . . .                             | 2,444 51           |                    |
| Depreciation, . . . . .                              | 4,019 36           |                    |
| Balance June 30, 1906, . . . . .                     | 9,853 95           |                    |
|  | <u>\$16,882 75</u> | <u>\$16,882 75</u> |

## LOVELAND, W. O.

(Ashby.)

| MANUFACTURING ACCOUNT.                         |          | Dr.        | Cr.        |
|--|----------|------------|------------|
| <b>Operating expenses:</b>                     |          |            |            |
| At station, . . . . .                          | \$988 40 |            |            |
| For distribution, . . . . .                    | 188 12   |            |            |
| taxes and incidentals, . . . . .               | 10 86    |            |            |
|  | -----    | \$1,187 38 |            |
| Income from sale of light and power, . . . . . |          |            | \$1,310 00 |
| Balance to profit and loss, . . . . .          |          | 122 62     |            |
|  |          | -----      | -----      |
|  |          | \$1,310 00 | \$1,310 00 |

## LOWELL ELECTRIC LIGHT CORPORATION.

| ASSETS.   |  |                |
|---|--|----------------|
| Real estate, . . . . .                                      |  | \$82,243 47    |
| Steam plant, . . . . .                                      |  | 242,297 83     |
| Electric plant, . . . . .                                   |  | 216,533 71     |
| Electric lines, . . . . .                                   |  | 376,009 06     |
| Transformers, . . . . .                                     |  | 64,836 72      |
| Meters, . . . . .   |  | 51,233 21      |
| Arc lamps, . . . . .  |  | 50,990 66      |
| Due for light and power, . . . . .                          |  | 22,098 51      |
| Fuel on hand, . . . . .                                     |  | 18,857 27      |
| Carbons on hand, . . . . .                                  |  | 463 86         |
| Oil and waste on hand, . . . . .                            |  | 195 93         |
| Incandescent lamps on hand, . . . . .                       |  | 2,718 36       |
| Globes on hand, . . . . .                                   |  | 187 75         |
| Other materials on hand, . . . . .                          |  | 18,441 93      |
| Fixtures on hand, . . . . .                                 |  | 651 71         |
| Horses, wagons, etc., . . . . .                             |  | 940 10         |
| Sundry accounts due the company, . . . . .                  |  | 1,629 70       |
| Office furniture, . . . . .                                 |  | 682 29         |
| Cash on hand, . . . . .                                     |  | 19,071 57      |
| Premium on bonds retired, . . . . .                         |  | 2,593 18       |
| Insurance, . . . . .  |  | 1,404 06       |
| Interest, . . . . .   |  | 491 66         |
| Sinking fund investments, . . . . .                         |  | 36,477 23      |
|   |  | -----          |
| Total assets, as per books of the company, . . . . .        |  | \$1,211,049 77 |
| LIABILITIES.  |  |                |
| Capital stock, . . . . .                                    |  | \$650,000 00   |
| Bonds issued, . . . . .                                     |  | 137,000 00     |
| Notes payable, . . . . .                                    |  | 30,000 00      |
| Unpaid bills, . . . . .                                     |  | 66,207 74      |
| Deposits, . . . . .   |  | 1,840 00       |
| Premium on capital stock, . . . . .                         |  | 22,831 50      |
| Reserved funds, . . . . .                                   |  | 23,695 87      |
| Bond sinking funds, . . . . .                               |  | 95,545 39      |
| Amounts due from the company, not included above, . . . . . |  | 10,840 98      |
|   |  | -----          |
| Total liabilities, as per books of the company, . . . . .   |  | \$1,037,961 48 |
| Profit and loss balance, . . . . .                          |  | 173,088 29     |
|   |  | -----          |
|   |  | \$1,211,049 77 |

| MANUFACTURING ACCOUNT.                         |              | Dr.          | Cr.          |
|--|--------------|--------------|--------------|
| Operating expenses:                            |              |              |              |
| At station, . . . . .                          | \$71,021 86  |              |              |
| For distribution, . . . . .                    | 45,066 64    |              |              |
| management, . . . . .                          | 24,144 60    |              |              |
| taxes and incidentals, . . . . .               | 28,552 81    |              |              |
|  | \$168,785 91 |              |              |
| Income from sale of light and power, . . . . . |              |              | \$268,422 26 |
| other sources, . . . . .                       |              |              | 346 18       |
| Balance to profit and loss, . . . . .          |              | 99,982 53    |              |
|  |              | \$268,768 44 | \$268,768 44 |
| PROFIT AND LOSS ACCOUNT.                       |              | Dr.          | Cr.          |
| Balance June 30, 1905, . . . . .               |              |              | \$144,100 23 |
| Balance of manufacturing account, . . . . .    |              |              | 99,982 53    |
| Interest paid, . . . . .                       | \$8,569 49   |              |              |
| Dividends declared, . . . . .                  | 52,000 00    |              |              |
| Sinking funds, . . . . .                       | 10,424 98    |              |              |
| Balance June 30, 1906, . . . . .               | 173,088 29   |              |              |
|  | \$244,082 76 |              | \$244,082 76 |

## LOWELL GAS LIGHT COMPANY.

| ASSETS.  |                |
|--|----------------|
| Real estate, . . . . .                               | \$1,214,792 31 |
| Machinery and manufacturing appliances, . . . . .    | 110,515 41     |
| Street mains and meters, . . . . .                   | 143,418 14     |
| Due for gas, . . . . .                               | 39,550 48      |
| Gas coal on hand, . . . . .                          | 46,524 77      |
| Coke on hand, . . . . .                              | 13,419 96      |
| Tar on hand, . . . . .                               | 3,111 88       |
| Enrichers on hand, . . . . .                         | 11,457 81      |
| Purifying materials on hand, . . . . .               | 11,913 81      |
| Other materials on hand, . . . . .                   | 40,214 00      |
| Stoves on hand, . . . . .                            | 4,265 62       |
| Ammonia on hand, . . . . .                           | 176 19         |
| Sundry accounts due the company, . . . . .           | 9,711 20       |
| Cash on hand, . . . . .                              | 6,001 98       |
| Insurance, . . . . .                                 | 1,805 18       |
| Investments, . . . . .                               | 85,738 25      |
| Total assets, as per books of the company, . . . . . | \$1,742,616 98 |

| LIABILITIES.  |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$1,000,000 00 |
| Notes payable, . . . . .                                    | 35,000 00      |
| Unpaid bills, . . . . .                                     | 15,948 68      |
| Deposits, . . . . .   | 2,803 63       |
| Interest accrued but not due, . . . . .                     | 487 57         |
| Premium on capital stock, . . . . .                         | 417,157 91     |
| Amounts due from the company, not included above, . . . . . | 1,568 09       |
| Total liabilities, as per books of the company, . . . . .   | \$1,472,965 88 |
| Profit and loss balance, . . . . .                          | 269,651 10     |
|   | \$1,742,616 98 |

| MANUFACTURING ACCOUNT.                             |              | Dr.          | Cr.          |
|--|--------------|--------------|--------------|
| <b>Operating expenses:</b>                         |              |              |              |
| At works, . . . . .                                | \$265,639 69 |              |              |
| For distribution, . . . . .                        | 57,746 11    |              |              |
| management, . . . . .                              | 17,270 63    |              |              |
| taxes and incidentals, . . . . .                   | 47,852 77    |              |              |
|  |              | \$388,509 20 |              |
| <b>Income from sale of gas,</b> . . . . .          |              |              | \$470,624 29 |
| residuals, . . . . .                               |              |              | 100,996 45   |
| <b>Balance to profit and loss,</b> . . . . .       |              | 183,111 54   |              |
|  |              | \$571,620 74 | \$571,620 74 |
| PROFIT AND LOSS ACCOUNT.                           |              | Dr.          | Cr.          |
| <b>Balance June 30, 1906,</b> . . . . .            |              |              | \$226,299 77 |
| <b>Balance of manufacturing account,</b> . . . . . |              |              | 183,111 54   |
| <b>Interest received,</b> . . . . .                |              |              | 70 86        |
| <b>Rents,</b> . . . . .                            |              |              | 5,062 26     |
| <b>Other items of income,</b> . . . . .            |              |              | 2,274 72     |
| <b>Interest paid,</b> . . . . .                    | \$2,676 85   |              |              |
| <b>Dividends declared,</b> . . . . .               | 100,000 00   |              |              |
| <b>Depreciation,</b> . . . . .                     | 27,916 62    |              |              |
| <b>Other items,</b> . . . . .                      | 16,574 58    |              |              |
| <b>Balance June 30, 1906,</b> . . . . .            | 269,651 10   |              |              |
|  |              | \$416,819 15 | \$416,819 15 |

## LYNN GAS AND ELECTRIC COMPANY.

## ASSETS.

|   |              |
|---|--------------|
| Real estate (gas), . . . . .                            | \$350,426 73 |
| Machinery and manufacturing appliances (gas), . . . . . | 431,092 70   |
| Street mains (gas), . . . . .                           | 231,615 74   |
| Meters (gas), . . . . .                                 | 46,612 84    |
| Due for gas, . . . . .                                  | 31,169 48    |
| Gas coal on hand, . . . . .                             | 14,116 70    |
| Coke on hand, . . . . .                                 | 210 00       |
| Tar on hand, . . . . .                                  | 2,500 00     |
| Enrichers on hand, . . . . .                            | 2,013 00     |
| Purifying materials on hand, . . . . .                  | 847 98       |
| Ammonia on hand, . . . . .                              | 281 25       |
| Stoves on hand, . . . . .                               | 5,745 00     |
| Gas fixtures on hand, . . . . .                         | 6,211 70     |
| Real estate (electric), . . . . .                       | 124,124 05   |
| Steam plant (electric), . . . . .                       | 144,195 72   |
| Electric plant, . . . . .                               | 163,831 98   |
| Electric lines, . . . . .                               | 291,268 50   |
| Transformers, . . . . .                                 | 16,355 40    |
| Meters (electric), . . . . .                            | 30,772 03    |
| Arc lamps, . . . . .                                    | 5,500 00     |
| Due for electric light and power, . . . . .             | 28,861 84    |
| Fuel on hand (electric), . . . . .                      | 7,857 13     |
| Carbons on hand, . . . . .                              | 1,458 00     |
| Oil and waste on hand, . . . . .                        | 48 16        |
| Incandescent lamps on hand, . . . . .                   | 721 69       |
| Globes on hand, . . . . .                               | 387 68       |
| Electric fixtures on hand, . . . . .                    | 304 10       |

|  |                |
|--|----------------|
| Sundry accounts due the company, . . . . .           | \$11,093 43    |
| Cash on hand, . . . . .                              | 49,315 30      |
| Office building, . . . . .                           | 74,862 14      |
| Total assets, as per books of the company, . . . . . | \$2,073,800 27 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                  | \$805,000 00   |
| Unpaid bills, . . . . .                                   | 54,057 31      |
| Deposits, . . . . .                                       | 5,227 39       |
| Premium on new stock, . . . . .                           | 230,000 00     |
| Depreciation fund, . . . . .                              | 24,252 05      |
| Total liabilities, as per books of the company, . . . . . | \$1,118,536 75 |
| Profit and loss balance, . . . . .                        | 955,263 52     |
|   | \$2,073,800 27 |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas) :                  | Dr.          | Cr.          |
|---|--------------|--------------|
| At works, . . . . .                         | \$147,094 54 |              |
| For distribution, . . . . .                 | 65,033 25    |              |
| management, . . . . .                       | 9,805 75     |              |
| taxes and incidentals, . . . . .            | 14,994 17    |              |
|   | \$236,927 71 |              |
| Operating expenses (electric) :             |              |              |
| At station, . . . . .                       | \$85,870 55  |              |
| For distribution, . . . . .                 | 58,158 07    |              |
| management, . . . . .                       | 11,983 67    |              |
| taxes and incidentals, . . . . .            | 17,063 18    |              |
|   | 173,075 45   |              |
| Income from sale of gas, . . . . .          |              | \$364,663 23 |
| residuals, . . . . .                        |              | 34,428 90    |
| sale of electric light and power, . . . . . |              | 288,871 16   |
| Balance to profit and loss:                 |              |              |
| Gas, . . . . .                              | 162,164 42   |              |
| Electric, . . . . .                         | 115,795 71   |              |
|   | \$687,963 29 | \$687,963 29 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.            | Cr.            |
|--|----------------|----------------|
| Balance June 30, 1905, . . . . .                     |                | \$909,043 30   |
| Balance of gas manufacturing account, . . . . .      |                | 162,164 42     |
| Balance of electric manufacturing account, . . . . . |                | 115,795 71     |
| Interest received, . . . . .                         |                | 4,283 64       |
| Rents, . . . . .                                     |                | 2,599 32       |
| Jobbing, . . . . .                                   |                | 112 61         |
| Other items of income, . . . . .                     |                | 112 00         |
| Interest paid, . . . . .                             | \$97 48        |                |
| Dividends declared, . . . . .                        | 235,750 00     |                |
| Other items, . . . . .                               | 3,000 00       |                |
| Balance June 30, 1906, . . . . .                     | 955,263 52     |                |
|  | \$1,194,111 00 | \$1,194,111 00 |

## MALDEN ELECTRIC COMPANY.

## ASSETS.

|                           |              |
|---------------------------|--------------|
| Real estate, . . . . .    | \$157,342 77 |
| Steam plant, . . . . .    | 154,410 22   |
| Electric plant, . . . . . | 99,517 62    |
| Electric lines, . . . . . | 247,582 95   |

|   |                     |
|---|---------------------|
| <b>T</b> ransformers, . . . . .                             | \$40,722 90         |
| <b>M</b> eters, . . . . .                                   | 46,266 03           |
| <b>A</b> rc lamps, . . . . .                                | 14,853 78           |
| <b>D</b> ue for light and power, . . . . .                  | 17,761 61           |
| <b>F</b> uel on hand, . . . . .                             | 2,490 11            |
| <b>C</b> arbons on hand, . . . . .                          | 292 46              |
| <b>I</b> ncandescent lamps on hand, . . . . .               | 4,979 34            |
| <b>G</b> lobes on hand, . . . . .                           | 350 33              |
| <b>O</b> ther materials on hand, . . . . .                  | 9,065 83            |
| <b>M</b> otors on hand, . . . . .                           | 3,301 30            |
| <b>F</b> ixtures on hand, . . . . .                         | 1,419 13            |
| <b>H</b> orses, wagons, etc., . . . . .                     | 5,709 24            |
| <b>S</b> undry accounts due the company, . . . . .          | 16,363 61           |
| <b>O</b> ffice furniture, . . . . .                         | 4,624 87            |
| <b>C</b> ash on hand, . . . . .                             | 13,601 54           |
| <b>R</b> eserved fund, . . . . .                            | 33,896 11           |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$874,551 75</b> |

LIABILITIES.

|  |                     |
|--|---------------------|
| <b>C</b> apital stock, . . . . .                                 | \$425,000 00        |
| <b>B</b> onds issued, . . . . .                                  | 100,000 00          |
| <b>N</b> otes payable, . . . . .                                 | 190,000 00          |
| <b>U</b> npaid bills, . . . . .                                  | 10,362 84           |
| <b>D</b> eposits, . . . . .                                      | 4,853 71            |
| <b>I</b> nterest accrued but not due, . . . . .                  | 2,520 83            |
| <b>P</b> remium on capital stock, . . . . .                      | 99,500 00           |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$832,237 38</b> |
| <b>Profit and loss balance, . . . . .</b>                        | <b>42,314 37</b>    |
|  | <b>\$874,551 75</b> |

MANUFACTURING ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| <b>Operating expenses:</b>                            |                     |                     |
| At station, . . . . .                                 | \$45,342 30         |                     |
| For distribution, . . . . .                           | 45,035 80           |                     |
| management, . . . . .                                 | 28,911 44           |                     |
| taxes and incidentals, . . . . .                      | 16,307 04           |                     |
|   | \$135,596 58        |                     |
| <b>Income from sale of light and power, . . . . .</b> |                     | \$210,290 38        |
| other sources, . . . . .                              |                     | 2,730 39            |
| <b>Balance to profit and loss, . . . . .</b>          | <b>77,424 19</b>    |                     |
|   | <b>\$213,020 77</b> | <b>\$213,020 77</b> |

PROFIT AND LOSS ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| <b>Balance June 30, 1905, . . . . .</b>            |                     | \$37,088 93         |
| <b>Balance of manufacturing account, . . . . .</b> |                     | 77,424 19           |
| <b>Interest received, . . . . .</b>                |                     | 303 02              |
| <b>Rents, . . . . .</b>                            |                     | 1,313 75            |
| <b>Jobbing, . . . . .</b>                          |                     | 841 41              |
| <b>Interest paid, . . . . .</b>                    | \$14,406 93         |                     |
| <b>Dividends declared, . . . . .</b>               | 38,250 00           |                     |
| <b>Depreciation, . . . . .</b>                     | 22,000 00           |                     |
| <b>Balance June 30, 1906, . . . . .</b>            | <b>42,314 37</b>    |                     |
|  | <b>\$116,971 30</b> | <b>\$116,971 30</b> |

## MALDEN AND MELROSE GAS LIGHT COMPANY.

## ASSETS.

|   |                     |
|---|---------------------|
| Real estate, . . . . .                                      | \$206,153 25        |
| Machinery and manufacturing appliances, . . . . .           | 111,736 53          |
| Street mains, . . . . .                                     | 414,538 13          |
| Meters, . . . . .   | 42,570 07           |
| Due for gas, . . . . .                                      | 17,246 03           |
| Gas coal on hand, . . . . .                                 | 14,905 44           |
| Coke on hand, . . . . .                                     | 235 55              |
| Tar on hand, . . . . .                                      | 660 71              |
| Enrichers on hand, . . . . .                                | 769 45              |
| Other materials on hand, . . . . .                          | 4,855 74            |
| Stoves on hand, . . . . .                                   | 5,034 53            |
| Fixtures on hand, . . . . .                                 | 928 84              |
| Tools on hand, . . . . .                                    | 2,746 81            |
| Horses, wagons, etc, . . . . .                              | 5,384 26            |
| Sundry accounts due the company, . . . . .                  | 7,692 14            |
| Office furniture, . . . . .                                 | 4,447 57            |
| Cash on hand, . . . . .                                     | 24,186 90           |
| Works improvement, . . . . .                                | 74,231 47           |
| Investments, . . . . .                                      | 2,900 00            |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$941,223 42</b> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$607,500 00        |
| Notes payable, . . . . .   | 180,000 00          |
| Unpaid bills, . . . . .  | 40,804 67           |
| Deposits, . . . . .  | 10,365 00           |
| Unpaid dividends, . . . . .                                      | 127 50              |
| Interest accrued but not due, . . . . .                          | 550 00              |
| Premium on new stock, . . . . .                                  | 61,413 62           |
| Amounts due from the company, not included above, . . . . .      | 896 26              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$901,657 05</b> |
| Profit and loss balance, . . . . .                               | 39,566 37           |
|  | <b>\$941,223 42</b> |

## MANUFACTURING ACCOUNT.

|                                       |              |              |
|---------------------------------------|--------------|--------------|
| Operating expenses:                   | DR.          | CR.          |
| At works, . . . . .                   | \$110,856 93 |              |
| For distribution, . . . . .           | 37,601 35    |              |
| management, . . . . .                 | 28,883 28    |              |
| taxes and incidentals, . . . . .      | 17,537 51    |              |
|                                       | \$194,879 07 |              |
| Income from sale of gas, . . . . .    |              | \$200,918 39 |
| residuals, . . . . .                  |              | 11,461 63    |
| Balance to profit and loss, . . . . . | 17,500 95    |              |
|                                       | \$212,380 02 | \$212,380 02 |

## PROFIT AND LOSS ACCOUNT.

|   |     |             |
|---|-----|-------------|
|   | DR. | CR.         |
| Balance June 30, 1905, . . . . .            |     | \$55,375 36 |
| Balance of manufacturing account, . . . . . |     | 17,500 95   |
| Interest received, . . . . .                |     | 901 62      |

|                                  | Dr.               | Cr.               |
|----------------------------------|-------------------|-------------------|
| Rents, . . . . .                 |                   | \$334 83          |
| Other items of income, . . . . . |                   | 469 23            |
| Interest paid, . . . . .         | \$5,001 75        |                   |
| Dividends declared, . . . . .    | 18,225 00         |                   |
| Other items, . . . . .           | 11,788 87         |                   |
| Balance June 30, 1906, . . . . . | 39,566 37         |                   |
|                                  | <hr/> \$74,581 99 | <hr/> \$74,581 99 |

## MANCHESTER ELECTRIC COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$14,793 76        |
| Electric plant, . . . . .                            | 8,090 00           |
| Electric lines, . . . . .                            | 133,872 87         |
| Transformers, . . . . .                              | 6,625 85           |
| Meters, . . . . .                                    | 2,682 30           |
| Due for light and power, . . . . .                   | 3,642 51           |
| Office furniture, . . . . .                          | 649 07             |
| Cash on hand, . . . . .                              | 8,677 63           |
| Investments, . . . . .                               | 321 25             |
|  | <hr/>              |
| Total assets, as per books of the company, . . . . . | \$179,355 04       |
| Profit and loss balance, . . . . .                   | 15,029 37          |
|  | <hr/> \$194,384 41 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                  | \$116,500 00 |
| Notes payable, . . . . .                                  | 75,000 00    |
| Unpaid bills, . . . . .                                   | 1,855 75     |
| Deposits, . . . . .                                       | 1,028 66     |
|   | <hr/>        |
| Total liabilities, as per books of the company, . . . . . | \$194,384 41 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses:                            |             |             |
| At station, . . . . .                          | \$1,877 49  |             |
| For distribution, . . . . .                    | 983 88      |             |
| management, . . . . .                          | 2,542 85    |             |
| taxes and incidentals, . . . . .               | 1,031 70    |             |
| current bought, . . . . .                      | 8,592 00    |             |
|  | <hr/>       |             |
|  | \$14,977 92 |             |
| Income from sale of light and power, . . . . . |             | \$11,181 03 |
| Balance to profit and loss, . . . . .          |             | 3,796 89    |
|  | <hr/>       | <hr/>       |
|  | \$14,977 92 | \$14,977 92 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            | \$8,450 70  |             |
| Balance of manufacturing account, . . . . . | 3,796 89    |             |
| Interest received, . . . . .                |             | \$143 22    |
| Interest paid, . . . . .                    | 2,925 00    |             |
| Balance June 30, 1906, . . . . .            |             | 15,029 37   |
|   | <hr/>       | <hr/>       |
|   | \$15,172 59 | \$15,172 59 |



## MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                               | \$4,000 00  |
| Machinery and manufacturing appliances, . . . . .    | 12,429 03   |
| Street mains, . . . . .                              | 19,473 50   |
| Meters, . . . . .                                    | 2,888 42    |
| Due for gas, . . . . .                               | 1,043 91    |
| Gas coal on hand, . . . . .                          | 50 00       |
| Coke on hand, . . . . .                              | 400 00      |
| Tar on hand, . . . . .                               | 295 00      |
| Purifying materials on hand, . . . . .               | 60 00       |
| Stoves on hand, . . . . .                            | 186 91      |
| Fixtures on hand, . . . . .                          | 576 77      |
| Horses, wagons, etc., . . . . .                      | 110 00      |
| Sundry accounts due the company, . . . . .           | 388 84      |
| Office furniture, . . . . .                          | 50 00       |
| Cash on hand, . . . . .                              | 62 55       |
| Investments, . . . . .                               | 669 00      |
| Total assets, as per books of the company, . . . . . | \$42,693 93 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                  | \$20,000 00 |
| Bonds issued, . . . . .                                   | 10,000 00   |
| Notes payable, . . . . .                                  | 7,450 00    |
| Unpaid bills, . . . . .                                   | 5,073 77    |
| Total liabilities, as per books of the company, . . . . . | \$42,523 77 |
| Profit and loss balance, . . . . .                        | 170 16      |

\$42,693 93

## MANUFACTURING ACCOUNT.

|                                       |            |             |             |
|---------------------------------------|------------|-------------|-------------|
| Operating expenses:                   |            | Dr.         | Cr.         |
| At works, . . . . .                   | \$5,863 25 |             |             |
| For distribution, . . . . .           | 2,084 31   |             |             |
| management, . . . . .                 | 1,296 84   |             |             |
| taxes and incidentals, . . . . .      | 219 17     |             |             |
|                                       |            | \$9,463 57  |             |
| Income from sale of gas, . . . . .    |            |             | \$9,186 55  |
| residuals, . . . . .                  |            |             | 880 86      |
| other sources, . . . . .              |            |             | 57 50       |
| Balance to profit and loss, . . . . . |            | 661 34      |             |
|                                       |            | \$10,124 91 | \$10,124 91 |

## PROFIT AND LOSS ACCOUNT.

|   |            |     |            |
|---|------------|-----|------------|
|   |            | Dr. | Cr.        |
| Balance June 30, 1905, . . . . .            |            |     | \$439 87   |
| Balance of manufacturing account, . . . . . |            |     | 661 34     |
| Interest received, . . . . .                |            |     | 5 00       |
| Jobbing, . . . . .                          |            |     | 86 21      |
| Interest paid, . . . . .                    | \$1,022 26 |     |            |
| Balance June 30, 1906, . . . . .            | 170 16     |     |            |
|   | \$1,192 42 |     | \$1,192 42 |

## MARION GAS COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$3,100 00         |
| Machinery and manufacturing appliances, . . . . .    | 2,871 00           |
| Street mains, . . . . .                              | 11,145 99          |
| Meters, . . . . .                                    | 352 51             |
| Due for gas, . . . . .                               | 350 25             |
| Other materials on hand, . . . . .                   | 312 33             |
| Fixtures on hand, . . . . .                          | 96 65              |
| Sundry accounts due the company, . . . . .           | 60 86              |
| Cash on hand, . . . . .                              | 201 97             |
| Total assets, as per books of the company, . . . . . | <u>\$18,491 56</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$14,000 00        |
| Notes payable, . . . . .                                  | 2,500 00           |
| Interest accrued but not due, . . . . .                   | 37 50              |
| Total liabilities, as per books of the company, . . . . . | <u>\$16,537 50</u> |
| Profit and loss balance, . . . . .                        | 1,954 06           |
|   | <u>\$18,491 56</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.               | Cr.               |
|---------------------------------------|-------------------|-------------------|
| Operating expenses:                   |                   |                   |
| At works, . . . . .                   | \$2,049 48        |                   |
| For distribution, . . . . .           | 220 82            |                   |
| management, . . . . .                 | 176 58            |                   |
| taxes and incidentals, . . . . .      | 98 11             |                   |
|                                       | <u>\$2,544 99</u> |                   |
| Income from sale of gas, . . . . .    |                   | \$3,522 12        |
| Balance to profit and loss, . . . . . | 977 13            |                   |
|                                       | <u>\$3,522 12</u> | <u>\$3,522 12</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            |                   | \$1,041 29        |
| Balance of manufacturing account, . . . . . |                   | 977 13            |
| Jobbing, . . . . .                          |                   | 90 64             |
| Interest paid, . . . . .                    | \$155 00          |                   |
| Balance June 30, 1906, . . . . .            | 1,954 06          |                   |
|   | <u>\$2,109 06</u> | <u>\$2,109 06</u> |

## MARLBOROUGH ELECTRIC COMPANY.

## ASSETS.

|                                    |             |
|------------------------------------|-------------|
| Real estate, . . . . .             | \$25,727 06 |
| Steam plant, . . . . .             | 28,287 09   |
| Electric plant, . . . . .          | 40,903 64   |
| Electric lines, . . . . .          | 49,031 91   |
| Transformers, . . . . .            | 10,371 08   |
| Meters, . . . . .                  | 7,698 74    |
| Arc lamps, . . . . .               | 10,075 65   |
| Due for light and power, . . . . . | 4,145 09    |
| Fuel on hand, . . . . .            | 1,504 37    |

|   |                     |
|---|---------------------|
| Carbons on hand, . . . . .                                  | \$47 38             |
| Oil and waste on hand, . . . . .                            | 37 29               |
| Incandescent lamps on hand, . . . . .                       | 487 99              |
| Other materials on hand, . . . . .                          | 3,029 78            |
| Horses, wagons, etc., . . . . .                             | 933 48              |
| Sundry accounts due the company, . . . . .                  | 387 77              |
| Cash on hand, . . . . .                                     | 592 74              |
| Investments, . . . . .                                      | 31,850 00           |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$215,111 06</b> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$30,000 00         |
| Bonds issued, . . . . .  | 75,000 00           |
| Notes payable, . . . . .   | 60,975 00           |
| Unpaid bills, . . . . .  | 13,484 87           |
| Deposits, . . . . .  | 69 77               |
| Interest accrued but not due, . . . . .                          | 582 28              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$180,111 62</b> |
| <b>Profit and loss balance, . . . . .</b>                        | <b>34,999 44</b>    |
|  | <b>\$215,111 06</b> |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses:                            |             |             |
| At station, . . . . . \$15,131 51              |             |             |
| For distribution, . . . . . 8,457 17           |             |             |
| management, . . . . . 2,110 87                 |             |             |
| taxes and incidentals, . . . . . 3,613 06      |             |             |
|  | \$29,312 31 |             |
| Income from sale of light and power, . . . . . |             | \$37,100 43 |
| Balance to profit and loss, . . . . .          | 7,788 12    |             |
|  | \$37,100 43 | \$37,100 43 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$32,654 03 |
| Balance of manufacturing account, . . . . . |             | 7,788 12    |
| Interest paid, . . . . . \$5,354 88         |             |             |
| Other items, . . . . . 87 83                |             |             |
| Balance June 30, 1906, . . . . . 34,999 44  |             |             |
|   | \$40,442 15 | \$40,442 15 |

## MARLBOROUGH-HUDSON GAS COMPANY.

## ASSETS.

|   |             |
|---|-------------|
| Real estate, . . . . .                            | \$29,878 27 |
| Machinery and manufacturing appliances, . . . . . | 69,971 34   |
| Street mains, . . . . .                           | 101,720 24  |
| Meters, . . . . .                                 | 18,506 73   |
| Due for gas, . . . . .                            | 3,640 02    |
| Gas coal on hand, . . . . .                       | 3,961 91    |
| Coke on hand, . . . . .                           | 661 37      |
| Tar on hand, . . . . .                            | 1,688 62    |
| Enrichers on hand, . . . . .                      | 75 00       |
| Other materials on hand, . . . . .                | 15 00       |
| Stoves on hand, . . . . .                         | 4,223 96    |
| Fixtures on hand, . . . . .                       | 3,823 97    |
| Horses, wagons, etc., . . . . .                   | 388 00      |

|  |              |
|--|--------------|
| Sundry accounts due the company, . . . . .           | \$4,929 43   |
| Office furniture, . . . . .                          | 1,346 60     |
| Cash on hand, . . . . .                              | 5,442 42     |
|  | <hr/>        |
| Total assets, as per books of the company, . . . . . | \$245,263 90 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                  | \$130,000 00 |
| Bonds issued, . . . . .                                   | 50,000 00    |
| Notes payable, . . . . .                                  | 18,500 00    |
| Unpaid bills, . . . . .                                   | 10,031 16    |
| Deposits, . . . . .                                       | 100 00       |
|   | <hr/>        |
| Total liabilities, as per books of the company, . . . . . | \$208,631 16 |
| Profit and loss balance, . . . . .                        | 36,632 74    |
|   | <hr/>        |
|   | \$245,263 90 |

## MANUFACTURING ACCOUNT.

|                                       |             |             |             |
|---------------------------------------|-------------|-------------|-------------|
| Operating expenses:                   |             | DR.         | CR.         |
| At works, . . . . .                   | \$18,640 76 |             |             |
| For distribution, . . . . .           | 1,997 89    |             |             |
| management, . . . . .                 | 4,314 33    |             |             |
| taxes and incidentals, . . . . .      | 3,146 04    |             |             |
|                                       | <hr/>       | \$28,099 02 |             |
| Income from sale of gas, . . . . .    |             |             | \$38,427 49 |
| residuals, . . . . .                  |             |             | 3,022 12    |
| other sources, . . . . .              |             |             | 177 00      |
| Balance to profit and loss, . . . . . |             | 13,527 59   |             |
|                                       |             | <hr/>       | <hr/>       |
|                                       |             | \$41,626 61 | \$41,626 61 |

## PROFIT AND LOSS ACCOUNT.

|   |            |             |             |
|---|------------|-------------|-------------|
|   |            | DR.         | CR.         |
| Balance June 30, 1905, . . . . .            |            |             | \$37,021 84 |
| Balance of manufacturing account, . . . . . |            |             | 13,527 59   |
| Jobbing, . . . . .                          |            |             | 1 78        |
| Interest paid, . . . . .                    | \$2,959 17 |             |             |
| Dividends declared, . . . . .               | 7,800 00   |             |             |
| Other items, . . . . .                      | 3,159 80   |             |             |
| Balance June 30, 1906, . . . . .            | 36,632 74  |             |             |
|   | <hr/>      | <hr/>       | <hr/>       |
|   |            | \$50,551 21 | \$50,551 21 |

## MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

## MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|                                    |             |
|------------------------------------|-------------|
| Profit and loss balance, . . . . . | \$60,000 00 |
|------------------------------------|-------------|

## LIABILITIES.

|                          |             |
|--------------------------|-------------|
| Capital stock, . . . . . | \$60,000 00 |
|--------------------------|-------------|

## MANUFACTURING ACCOUNT.

(To Dec. 31, 1905.)

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses:                            |             |             |
| At station, . . . . .                          | \$4,879 62  |             |
| For distribution, . . . . .                    | 3,453 73    |             |
| management, . . . . .                          | 1,108 93    |             |
| taxes and incidentals, . . . . .               | 1,489 93    |             |
|  | \$10,932 21 |             |
| Income from sale of light and power, . . . . . |             | \$11,234 17 |
| Balance to profit and loss, . . . . .          | 301 96      |             |
|  | \$11,234 17 | \$11,234 17 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1905, . . . . .            | \$29,421 13  |              |
| Balance of manufacturing account, . . . . . |              | \$301 96     |
| Accrued interest cancelled, . . . . .       |              | 9,406 06     |
| Rents, . . . . .                            |              | 72 00        |
| Notes payable cancelled, . . . . .          |              | 56,951 92    |
| Interest paid, . . . . .                    | 5,149 13     |              |
| Depreciation, . . . . .                     | 80,959 35    |              |
| Liquidation account, . . . . .              | 9,655 87     |              |
| Other items, . . . . .                      | 1,546 46     |              |
| Balance June 30, 1906, . . . . .            |              | 60,000 00    |
|   | \$126,731 94 | \$126,731 94 |

## MEDWAY ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Cash on hand, . . . . .                              | \$230 71    |
| Total assets, as per books of the company, . . . . . | \$230 71    |
| Profit and loss balance, . . . . .                   | 11,769 29   |
|  | \$12,000 00 |

## LIABILITIES.

|                          |             |
|--------------------------|-------------|
| Capital stock, . . . . . | \$12,000 00 |
|--------------------------|-------------|

## MANUFACTURING ACCOUNT.

(To Dec. 20, 1905.)

|  | Dr.        | Cr.        |
|--|------------|------------|
| Operating expenses:                            |            |            |
| For distribution, . . . . .                    | \$222 28   |            |
| management, . . . . .                          | 250 27     |            |
| taxes and incidentals, . . . . .               | 108 13     |            |
| current bought, . . . . .                      | 436 27     |            |
|  | \$1,016 95 |            |
| Income from sale of light and power, . . . . . |            | \$529 61   |
| Balance to profit and loss, . . . . .          |            | 487 34     |
|  | \$1,016 95 | \$1,016 95 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.      |
|---|------------|----------|
| Balance June 30, 1905, . . . . .            | \$8,013 10 |          |
| Balance of manufacturing account, . . . . . | 487 34     |          |
| Accounts payable cancelled, . . . . .       |            | \$139 06 |
| Other items of income, . . . . .            |            | 50       |

|                                  | DR.                | CR.                |
|----------------------------------|--------------------|--------------------|
| Interest paid, . . . . .         | \$0 05             |                    |
| Dividends declared, . . . . .    | 2,286 08           |                    |
| Depreciation, . . . . .          | 92 20              |                    |
| Liquidation account, . . . . .   | 811 34             |                    |
| Other items, . . . . .           | 218 73             |                    |
| Balance June 30, 1906, . . . . . |                    | \$11,769 29        |
|                                  | <u>\$11,908 84</u> | <u>\$11,908 84</u> |

## MILFORD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Electric plant, . . . . .                            | \$12,196 58        |
| Electric lines, . . . . .                            | 43,908 24          |
| Transformers, . . . . .                              | 4,541 83           |
| Meters, . . . . .                                    | 4,645 90           |
| Arc lamps, . . . . .                                 | 2,000 00           |
| Due for light and power, . . . . .                   | 2,304 41           |
| Carbons on hand, . . . . .                           | 69 30              |
| Incandescent lamps on hand, . . . . .                | 126 86             |
| Globes on hand, . . . . .                            | 82 34              |
| Sundry accounts due the company, . . . . .           | 84 32              |
| Office furniture, . . . . .                          | 49 35              |
| Cash on hand, . . . . .                              | 1,083 41           |
| Notes receivable, . . . . .                          | 291 80             |
| Insurance, . . . . .                                 | 288 48             |
| Investments, . . . . .                               | 12,316 98          |
| Total assets, as per books of the company, . . . . . | <u>\$83,959 80</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                    | \$40,000 00        |
| Notes payable, . . . . .                                    | 24,000 00          |
| Deposits, . . . . .   | 10 00              |
| Interest accrued but not due, . . . . .                     | 129 50             |
| Reserved fund, . . . . .                                    | 2,649 15           |
| Amounts due from the company, not included above, . . . . . | 12,806 19          |
| Total liabilities, as per books of the company, . . . . .   | <u>\$79,594 84</u> |
| Profit and loss balance, . . . . .                          | 4,364 96           |

\$83,959 80

## MANUFACTURING ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Operating expenses:                            |                    |                    |
| At station, . . . . .                          | \$626 67           |                    |
| For distribution, . . . . .                    | 1,573 32           |                    |
| management, . . . . .                          | 3,436 20           |                    |
| taxes and incidentals, . . . . .               | 1,078 49           |                    |
| current bought, . . . . .                      | 7,957 46           |                    |
|  | <u>\$14,672 14</u> |                    |
| Income from sale of light and power, . . . . . |                    | \$22,911 83        |
| Balance to profit and loss, . . . . .          | 8,239 69           |                    |
|  | <u>\$22,911 83</u> | <u>\$22,911 83</u> |

PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1906, . . . . .            |             | \$2,748 34  |
| Balance of manufacturing account, . . . . . |             | 8,239 69    |
| Interest received, . . . . .                |             | 30 67       |
| Rents, . . . . .                            |             | 1,288 82    |
| Interest paid, . . . . .                    | \$1,789 69  |             |
| Dividends declared, . . . . .               | 2,400 00    |             |
| Depreciation, . . . . .                     | 3,000 00    |             |
| Other items, . . . . .                      | 752 87      |             |
| Balance June 30, 1906, . . . . .            | 4,364 96    |             |
|   | \$12,307 52 | \$12,307 52 |

MILFORD GAS LIGHT COMPANY.

ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$3,450 00   |
| Machinery and manufacturing appliances, . . . . .    | 68,189 23    |
| Street mains, . . . . .                              | 28,269 22    |
| Meters, . . . . .                                    | 3,596 25     |
| Due for gas, . . . . .                               | 5,641 86     |
| Gas coal on hand, . . . . .                          | 2,118 50     |
| Coke on hand, . . . . .                              | 700 00       |
| Tar on hand, . . . . .                               | 1,395 00     |
| Enrichers on hand, . . . . .                         | 110 55       |
| Purifying materials on hand, . . . . .               | 67 00        |
| Other materials on hand, . . . . .                   | 347 79       |
| Stoves on hand, . . . . .                            | 387 72       |
| Gas fixtures on hand, . . . . .                      | 28 86        |
| Sundry accounts due the company, . . . . .           | 162 00       |
| Office furniture, . . . . .                          | 50 00        |
| Cash on hand, . . . . .                              | 1,837 70     |
| Total assets, as per books of the company, . . . . . | \$116,341 68 |

LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                  | \$72,300 00  |
| Notes payable, . . . . .                                  | 5,000 00     |
| Unpaid bills, . . . . .                                   | 880 36       |
| Unpaid dividends, . . . . .                               | 3,615 00     |
| Depreciation fund, . . . . .                              | 25,800 00    |
| Total liabilities, as per books of the company, . . . . . | \$107,595 36 |
| Profit and loss balance, . . . . .                        | 8,746 32     |
|   | \$116,341 68 |

MANUFACTURING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| At works, . . . . .                   | \$14,874 18 |             |
| For distribution, . . . . .           | 871 23      |             |
| management, . . . . .                 | 284 30      |             |
| taxes and incidentals, . . . . .      | 1,878 07    |             |
|                                       | \$17,907 78 |             |
| Income from sale of gas, . . . . .    |             | \$23,144 81 |
| residuals, . . . . .                  |             | 2,517 86    |
| other sources, . . . . .              |             | 29 44       |
| Balance to profit and loss, . . . . . | 7,784 33    |             |
|                                       | \$25,692 11 | \$25,692 11 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1906, . . . . .            |                    | \$6,934 41         |
| Balance of manufacturing account, . . . . . |                    | 7,784 33           |
| Interest paid, . . . . .                    | \$374 60           |                    |
| Dividends declared, . . . . .               | 5,422 50           |                    |
| Other items, . . . . .                      | 175 32             |                    |
| Balance June 30, 1906, . . . . .            | 8,746 32           |                    |
|   | <u>\$14,718 74</u> | <u>\$14,718 74</u> |

## MILLBURY ELECTRIC COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$4,596 28         |
| Steam plant, . . . . .                               | 9,147 37           |
| Electric plant, . . . . .                            | 7,382 76           |
| Electric lines, . . . . .                            | 22,685 29          |
| Transformers, . . . . .                              | 2,408 36           |
| Meters, . . . . .                                    | 2,001 62           |
| Arc lamps, . . . . .                                 | 2,938 82           |
| Due for light and power, . . . . .                   | 992 21             |
| Carbons on hand, . . . . .                           | 14 08              |
| Incandescent lamps on hand, . . . . .                | 99 64              |
| Globes on hand, . . . . .                            | 31 35              |
| Other materials on hand, . . . . .                   | 389 15             |
| Horses, wagons, etc., . . . . .                      | 173 33             |
| Sundry accounts due the company, . . . . .           | 51 87              |
| Cash on hand, . . . . .                              | 168 67             |
| Total assets, as per books of the company, . . . . . | <u>\$53,080 75</u> |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                | \$17,000 00 |
| Bonds issued, . . . . .                 | 16,000 00   |
| Notes payable, . . . . .                | 17,000 00   |
| Unpaid bills, . . . . .                 | 710 66      |
| Interest accrued but not due, . . . . . | 325 00      |

|   |             |
|---|-------------|
| Total liabilities, as per books of the company, . . . . . | \$51,035 66 |
| Profit and loss balance, . . . . .                        | 2,045 09    |

\$53,080 75

## MANUFACTURING ACCOUNT.

|  | DR.               | CR.               |
|--|-------------------|-------------------|
| Operating expenses:                            |                   |                   |
| At station, . . . . .                          | \$59 83           |                   |
| For distribution, . . . . .                    | 1,847 24          |                   |
| management, . . . . .                          | 459 08            |                   |
| taxes and incidentals, . . . . .               | 349 00            |                   |
| current bought, . . . . .                      | 3,797 34          |                   |
|  | <u>\$6,512 49</u> |                   |
| Income from sale of light and power, . . . . . |                   | \$8,736 74        |
| other sources, . . . . .                       |                   | 107 78            |
| Balance to profit and loss, . . . . .          | 2,332 03          |                   |
|  | <u>\$8,844 52</u> | <u>\$8,844 52</u> |



PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            |            | \$1,828 43 |
| Balance of manufacturing account, . . . . . |            | 2,332 03   |
| Interest paid, . . . . .                    | \$1,982 23 |            |
| Other items, . . . . .                      | 133 14     |            |
| Balance June 30, 1906, . . . . .            | 2,045 09   |            |
|   | \$4,160 46 | \$4,160 46 |

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                               | \$8,725 37  |
| Steam plant, . . . . .                               | 4,208 05    |
| Electric plant, . . . . .                            | 3,875 00    |
| Electric lines, . . . . .                            | 7,207 46    |
| Transformers, . . . . .                              | 1,015 33    |
| Meters, . . . . .                                    | 1,432 57    |
| Arc lamps, . . . . .                                 | 51 25       |
| Due for light and power, . . . . .                   | 240 89      |
| Fuel on hand, . . . . .                              | 214 85      |
| Carbons on hand, . . . . .                           | 1 32        |
| Oil and waste on hand, . . . . .                     | 16 95       |
| Other materials on hand, . . . . .                   | 169 85      |
| Office furniture, . . . . .                          | 32 00       |
| Cash on hand, . . . . .                              | 919 19      |
| Total assets, as per books of the company, . . . . . | \$28,110 08 |

LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                  | \$15,000 00 |
| Bonds issued, . . . . .                                   | 12,000 00   |
| Unpaid bills, . . . . .                                   | 754 60      |
| Interest accrued but not due, . . . . .                   | 180 00      |
| Total liabilities, as per books of the company, . . . . . | \$27,934 60 |
| Profit and loss balance, . . . . .                        | 175 48      |

\$28,110 08

MANUFACTURING ACCOUNT.

|  | DR.        | CR.        |
|--|------------|------------|
| Operating expenses:                            |            |            |
| At station, . . . . .                          | \$2,592 05 |            |
| For distribution, . . . . .                    | 38 13      |            |
| management, . . . . .                          | 87 78      |            |
| taxes and incidentals, . . . . .               | 320 01     |            |
|  | \$3,037 97 |            |
| Income from sale of light and power, . . . . . |            | \$3,867 08 |
| Balance to profit and loss, . . . . .          | 829 11     |            |
|  | \$3,867 08 | \$3,867 08 |

PROFIT AND LOSS ACCOUNT.

|   | DR.      | CR.      |
|---|----------|----------|
| Balance June 30, 1905, . . . . .            |          | \$95 57  |
| Balance of manufacturing account, . . . . . |          | 829 11   |
| Interest paid, . . . . .                    | \$720 00 |          |
| Other items, . . . . .                      | 29 20    |          |
| Balance June 30, 1906, . . . . .            | 175 48   |          |
|   | \$924 68 | \$924 68 |

## MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

| ASSETS.   |            |          |            |
|---|------------|----------|------------|
| Water wheel, . . . . .                                    |            |          | \$100 00   |
| Electric plant, . . . . .                                 |            |          | 1,069 29   |
| Electric lines, . . . . .                                 |            |          | 1,256 33   |
| Meters, . . . . .   |            |          | 394 71     |
| Due for light and power, . . . . .                        |            |          | 144 20     |
| Incandescent lamps on hand, . . . . .                     |            |          | 13 44      |
| Fixtures on hand, . . . . .                               |            |          | 25 00      |
| Sundry accounts due the company, . . . . .                |            |          | 20 88      |
| Cash on hand, . . . . .                                   |            |          | 166 95     |
| Total assets, as per books of the company, . . . . .      |            |          | \$3,190 80 |
| LIABILITIES.  |            |          |            |
| Capital stock, . . . . .                                  |            |          | \$2,000 00 |
| Notes payable, . . . . .                                  |            |          | 120 00     |
| Total liabilities, as per books of the company, . . . . . |            |          | \$2,120 00 |
| Profit and loss balance, . . . . .                        |            |          | 1,070 80   |
|   |            |          | \$3,190 80 |
| MANUFACTURING ACCOUNT.                                    |            |          |            |
| Operating expenses:                                       |            | DR.      | CR.        |
| At station, . . . . .                                     | \$426 25   |          |            |
| management, . . . . .                                     | 7 31       |          |            |
| taxes and incidentals, . . . . .                          | 42 53      |          |            |
|   | \$476 09   |          |            |
| Income from sale of light and power, . . . . .            |            |          | \$796 89   |
| other sources, . . . . .                                  |            |          | 41 20      |
| Balance to profit and loss, . . . . .                     |            | 362 00   |            |
|   |            | \$838 09 | \$838 09   |
| PROFIT AND LOSS ACCOUNT.                                  |            |          |            |
|   |            | DR.      | CR.        |
| Balance June 30, 1905, . . . . .                          |            |          | \$1,363 32 |
| Balance of manufacturing account, . . . . .               |            |          | 362 00     |
| Assessment on stock, . . . . .                            |            |          | 50 00      |
| Depreciation, . . . . .                                   | \$704 52   |          |            |
| Balance June 30, 1906, . . . . .                          | 1,070 80   |          |            |
|   | \$1,775 32 |          | \$1,775 32 |

## NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

## NASHUA RIVER PAPER COMPANY.

(Pepperell.)

| MANUFACTURING ACCOUNT.                         |            |          |            |
|--|------------|----------|------------|
| Operating expenses:                            |            | DR.      | CR.        |
| At station, . . . . .                          | \$1,595 00 |          |            |
| For distribution, . . . . .                    | 450 00     |          |            |
|  | \$2,045 00 |          |            |
| Income from sale of light and power, . . . . . |            |          | \$3,437 34 |
| Balance to profit and loss, . . . . .          |            | 1,392 34 |            |
|  | \$3,437 34 |          | \$3,437 34 |

## NATICK GAS LIGHT COMPANY.

## ASSETS.

|   |                    |
|---|--------------------|
| Real estate, . . . . .                                      | \$28,331 23        |
| Machinery and manufacturing appliances, . . . . .           | 7,833 02           |
| Street mains, . . . . .                                     | 29,917 21          |
| Meters, . . . . .   | 7,710 66           |
| Due for gas, . . . . .                                      | 3,482 89           |
| Gas coal on hand, . . . . .                                 | 2,181 36           |
| Coke on hand, . . . . .                                     | 300 00             |
| Tar on hand, . . . . .                                      | 232 50             |
| Enrichers on hand, . . . . .                                | 23 52              |
| Stoves on hand, . . . . .                                   | 164 62             |
| Sundry accounts due the company, . . . . .                  | 742 67             |
| Office furniture, . . . . .                                 | 171 81             |
| Cash on hand, . . . . .                                     | 986 83             |
| Insurance and taxes, . . . . .                              | 251 83             |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$82,329 85</b> |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$35,000 00        |
| Notes payable, . . . . .   | 21,500 00          |
| Unpaid bills, . . . . .  | 3,619 49           |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$60,119 49</b> |
| Profit and loss balance, . . . . .                               | 22,210 36          |
|  | <b>\$82,329 85</b> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| At works, . . . . .                   | \$11,910 53        |                    |
| For distribution, . . . . .           | 1,153 56           |                    |
| management, . . . . .                 | 2,600 49           |                    |
| taxes and incidentals, . . . . .      | 1,022 19           |                    |
|                                       | <u>\$16,686 77</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$18,122 64        |
| residuals, . . . . .                  |                    | 1,363 76           |
| Balance to profit and loss, . . . . . | 2,799 63           |                    |
|                                       | <u>\$19,486 40</u> | <u>\$19,486 40</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$21,317 08        |
| Balance of manufacturing account, . . . . . |                    | 2,799 63           |
| Interest paid, . . . . .                    | \$483 46           |                    |
| Dividends declared, . . . . .               | 1,400 00           |                    |
| Other items, . . . . .                      | 22 89              |                    |
| Balance June 30, 1906, . . . . .            | 22,210 36          |                    |
|   | <u>\$24,116 71</u> | <u>\$24,116 71</u> |

## NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

## ASSETS.

|   |                |
|---|----------------|
| Real estate (gas), . . . . .                            | \$255,793 64   |
| Machinery and manufacturing appliances (gas), . . . . . | 143,774 51     |
| Street mains (gas), . . . . .                           | 228,072 01     |
| Meters (gas), . . . . .                                 | 43,185 73      |
| Due for gas, . . . . .                                  | 17,412 71      |
| Gas coal on hand, . . . . .                             | 3,636 70       |
| Coke on hand, . . . . .                                 | 2,800 00       |
| Tar on hand, . . . . .                                  | 1,308 00       |
| Enrichers on hand, . . . . .                            | 808 08         |
| Purifying materials on hand, . . . . .                  | 1,284 71       |
| Other gas materials on hand, . . . . .                  | 12,466 57      |
| Stoves on hand, . . . . .                               | 3,541 33       |
| Gas fixtures on hand, . . . . .                         | 3,385 27       |
| Real estate (electric), . . . . .                       | 56,581 03      |
| Steam plant (electric), . . . . .                       | 40,199 79      |
| Electric plant, . . . . .                               | 41,961 22      |
| Electric lines, . . . . .                               | 171,956 36     |
| Transformers, . . . . .                                 | 2,439 68       |
| Meters (electric), . . . . .                            | 16,525 43      |
| Arc lamps, . . . . .                                    | 5,533 36       |
| Due for electric light and power, . . . . .             | 10,039 41      |
| Fuel on hand (electric), . . . . .                      | 656 98         |
| Carbons on hand, . . . . .                              | 289 71         |
| Oil and waste on hand, . . . . .                        | 118 16         |
| Incandescent lamps on hand, . . . . .                   | 2,906 69       |
| Globes on hand, . . . . .                               | 56 20          |
| Other electric materials on hand, . . . . .             | 13,507 34      |
| Motors on hand, . . . . .                               | 6,045 73       |
| Horses, wagons, etc., . . . . .                         | 2,090 00       |
| Sundry accounts due the company, . . . . .              | 17,526 47      |
| Office furniture, . . . . .                             | 2,031 70       |
| Cash on hand, . . . . .                                 | 3,677 61       |
| Notes receivable, . . . . .                             | 325 47         |
| Investments, . . . . .                                  | 60,945 10      |
| Total assets, as per books of the company, . . . . .    | \$1,172,882 70 |

## LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock, . . . . .                                    | \$845,000 00          |
| Notes payable, . . . . .                                    | 14,000 00             |
| Unpaid bills, . . . . .                                     | 11,732 86             |
| Deposits, . . . . .   | 11,959 81             |
| Unpaid dividends, . . . . .                                 | 21,289 50             |
| Interest accrued but not due, . . . . .                     | 213 89                |
| Reserved funds, . . . . .                                   | 47,500 00             |
| Depreciation fund, . . . . .                                | 40,643 24             |
| Amounts due from the company, not included above, . . . . . | 16,200 00             |
| Total liabilities, as per books of the company, . . . . .   | \$1,008,539 30        |
| Profit and loss balance, . . . . .                          | 164,343 40            |
|   | <u>\$1,172,882 70</u> |

## MANUFACTURING ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Operating expenses (gas) :                  |              |              |
| At works, . . . . .                         | \$91,126 40  |              |
| For distribution, . . . . .                 | 41,413 70    |              |
| management, . . . . .                       | 14,132 15    |              |
| taxes and incidentals, . . . . .            | 22,517 81    |              |
|   | \$169,190 06 |              |
| Operating expenses (electric) :             |              |              |
| At station, . . . . .                       | \$33,318 01  |              |
| For distribution, . . . . .                 | 13,320 43    |              |
| management, . . . . .                       | 6,885 55     |              |
| taxes and incidentals, . . . . .            | 12,020 94    |              |
|   | 65,544 93    |              |
| Income from sale of gas, . . . . .          |              | \$212,778 36 |
| residuals, . . . . .                        |              | 27,202 11    |
| other sources (gas), . . . . .              |              | 14,386 74    |
| sale of electric light and power, . . . . . |              | 132,524 06   |
| other sources (electric), . . . . .         |              | 1,093 94     |
| Balance to profit and loss :                |              |              |
| Gas, . . . . .                              | 85,177 15    |              |
| Electric, . . . . .                         | 68,073 07    |              |
|   | \$387,985 21 | \$387,985 21 |

## PROFIT AND LOSS ACCOUNT.

|  | DR.          | CR.          |
|--|--------------|--------------|
| Balance June 30, 1905, . . . . .                     |              | \$164,572 30 |
| Balance of gas manufacturing account, . . . . .      |              | 85,177 15    |
| Balance of electric manufacturing account, . . . . . |              | 68,073 07    |
| Interest received, . . . . .                         |              | 648 90       |
| Rents, . . . . .                                     |              | 663 70       |
| Jobbing, . . . . .                                   |              | 5,603 58     |
| Other items of income, . . . . .                     |              | 180 74       |
| Interest paid, . . . . .                             | \$2,044 12   |              |
| Dividends declared, . . . . .                        | 84,500 00    |              |
| Depreciation fund, . . . . .                         | 10,000 00    |              |
| Reserve funds, . . . . .                             | 52,500 00    |              |
| Other items, . . . . .                               | 11,521 92    |              |
| Balance June 30, 1906, . . . . .                     | 164,343 40   |              |
|  | \$324,909 44 | \$324,909 44 |

## NEWBURYPORT GAS AND ELECTRIC COMPANY.

## ASSETS.

|   |            |
|---|------------|
| Real estate (gas), . . . . .                            | \$3,132 43 |
| Machinery and manufacturing appliances (gas), . . . . . | 76,552 81  |
| Street mains (gas), . . . . .                           | 25,423 99  |
| Meters (gas), . . . . .                                 | 6,238 63   |
| Due for gas, . . . . .                                  | 5,445 57   |
| Gas coal on hand, . . . . .                             | 7,073 12   |
| Coke on hand, . . . . .                                 | 430 00     |
| Tar on hand, . . . . .                                  | 1,001 50   |
| Enrichers on hand, . . . . .                            | 93 00      |
| Purifying materials on hand, . . . . .                  | 85 00      |
| Other gas materials on hand, . . . . .                  | 480 20     |
| Stoves on hand, . . . . .                               | 154 40     |
| Real estate (electric), . . . . .                       | 35,111 38  |
| Real estate (electric), . . . . .                       | 46,196 04  |

|   |                     |
|---|---------------------|
| Electric plant, . . . . .                                   | \$26,273 41         |
| Electric lines, . . . . .                                   | 21,870 74           |
| Transformers, . . . . .                                     | 4,537 24            |
| Meters (electric), . . . . .                                | 3,824 47            |
| Arc lamps, . . . . .  | 11,216 83           |
| Due for electric light and power, . . . . .                 | 2,995 94            |
| Fuel on hand (electric), . . . . .                          | 36 90               |
| Carbons on hand, . . . . .                                  | 45 00               |
| Oil and waste on hand, . . . . .                            | 70 53               |
| Incandescent lamps on hand, . . . . .                       | 21 54               |
| Globes on hand, . . . . .                                   | 3 20                |
| Other electric materials on hand, . . . . .                 | 195 00              |
| Electric fixtures on hand, . . . . .                        | 50 00               |
| Horses, wagons, etc., . . . . .                             | 430 00              |
| Sundry accounts due the company, . . . . .                  | 1,420 46            |
| Office furniture, . . . . .                                 | 1,248 43            |
| Cash on hand, . . . . .                                     | 6,155 36            |
| Notes receivable, . . . . .                                 | 6,194 52            |
| Works improvement, . . . . .                                | 18,782 80           |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$312,790 44</b> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$285,000 00        |
| Deposits, . . . . .  | 425 00              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$285,425 00</b> |
| Profit and loss balance, . . . . .                               | 27,365 44           |
|  | <b>\$312,790 44</b> |

## MANUFACTURING ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Operating expenses (gas) :                  |                    |                    |
| At works, . . . . .                         | \$22,532 67        |                    |
| For distribution, . . . . .                 | 3,417 64           |                    |
| management, . . . . .                       | 3,720 41           |                    |
| taxes and incidentals, . . . . .            | 2,421 01           |                    |
|   | <u>\$32,091 73</u> |                    |
| Operating expenses (electric) :             |                    |                    |
| At station, . . . . .                       | \$11,139 78        |                    |
| For distribution, . . . . .                 | 2,837 01           |                    |
| management, . . . . .                       | 2,757 36           |                    |
| taxes and incidentals, . . . . .            | 2,873 93           |                    |
|   | <u>19,608 08</u>   |                    |
| Income from sale of gas, . . . . .          |                    | \$36,132 12        |
| residuals, . . . . .                        |                    | 4,223 42           |
| sale of electric light and power, . . . . . |                    | 29,831 59          |
| other sources (electric), . . . . .         |                    | 1,168 00           |
| Balance to profit and loss :                |                    |                    |
| Gas, . . . . .                              | 8,263 81           |                    |
| Electric, . . . . .                         | 11,391 51          |                    |
|   | <u>\$71,355 13</u> | <u>\$71,355 13</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr. | Cr.         |
|--|-----|-------------|
| Balance June 30, 1906, . . . . .                     |     | \$20,536 36 |
| Balance of gas manufacturing account, . . . . .      |     | 8,263 81    |
| Balance of electric manufacturing account, . . . . . |     | 11,391 51   |
| Interest received, . . . . .                         |     | 206 39      |

|                                  | Dr.               | Cr.               |
|----------------------------------|-------------------|-------------------|
| Rents, . . . . .                 |                   | \$147 86          |
| Other items of income, . . . . . |                   | 55 00             |
| Interest paid, . . . . .         | \$1,471 43        |                   |
| Dividends declared, . . . . .    | 10,625 00         |                   |
| Other items, . . . . .           | 1,139 06          |                   |
| Balance June 30, 1906, . . . . . | 27,365 44         |                   |
|                                  | <hr/> \$40,600 93 | <hr/> \$40,600 93 |

## NEWTON AND WATERTOWN GAS LIGHT COMPANY.

## ASSETS.

|   |                    |
|---|--------------------|
| Real estate (gas), . . . . .                            | \$100,117 87       |
| Machinery and manufacturing appliances (gas), . . . . . | 96,141 84          |
| Street mains (gas), . . . . .                           | 248,083 91         |
| Meters (gas), . . . . .                                 | 32,567 43          |
| Due for gas, . . . . .                                  | 14,152 45          |
| Gas coal on hand, . . . . .                             | 2,260 65           |
| Tar on hand, . . . . .                                  | 400 00             |
| Enrichers on hand, . . . . .                            | 383 93             |
| Other gas materials on hand, . . . . .                  | 21,815 53          |
| Stoves on hand, . . . . .                               | 1,225 41           |
| Real estate (electric), . . . . .                       | 37,106 57          |
| Steam plant (electric), . . . . .                       | 48,219 71          |
| Electric plant, . . . . .                               | 76,363 50          |
| Electric lines, . . . . .                               | 128,689 08         |
| Transformers, . . . . .                                 | 19,080 78          |
| Meters (electric), . . . . .                            | 28,461 02          |
| Arc lamps, . . . . .                                    | 4,331 02           |
| Due for electric light and power, . . . . .             | 9,535 03           |
| Fuel on hand (electric), . . . . .                      | 298 54             |
| Carbons on hand, . . . . .                              | 59 57              |
| Oil and waste on hand, . . . . .                        | 40 05              |
| Incandescent lamps on hand, . . . . .                   | 2,903 30           |
| Globes on hand, . . . . .                               | 17 10              |
| Other electric materials on hand, . . . . .             | 1,072 75           |
| Motors on hand, . . . . .                               | 1,505 63           |
| Horses, wagons, etc., . . . . .                         | 8,592 87           |
| Sundry accounts due the company, . . . . .              | 6,290 98           |
| Office furniture, . . . . .                             | 1,525 72           |
| Cash on hand, . . . . .                                 | 12,558 21          |
| Investments, . . . . .                                  | 12,132 77          |
| Total assets, as per books of the company, . . . . .    | <hr/> \$915,932 92 |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                    | \$300,000 00       |
| Notes payable, . . . . .                                    | 265,000 00         |
| Unpaid bills, . . . . .                                     | 21,120 44          |
| Deposits, . . . . .   | 5,713 43           |
| Unpaid dividends, . . . . .                                 | 88 00              |
| Interest accrued but not due, . . . . .                     | 1,756 91           |
| Amounts due from the company, not included above, . . . . . | 2,082 39           |
| Total liabilities, as per books of the company, . . . . .   | <hr/> \$595,761 17 |
| Profit and loss balance, . . . . .                          | 320,171 75         |
|   | <hr/> \$915,932 92 |

| MANUFACTURING ACCOUNT.                               |             | Dr.          | Cr.          |
|--|-------------|--------------|--------------|
| Operating expenses (gas) :                           |             |              |              |
| At works, . . . . .                                  | \$27,549 30 |              |              |
| For distribution, . . . . .                          | 42,959 74   |              |              |
| management, . . . . .                                | 11,917 85   |              |              |
| taxes and incidentals, . . . . .                     | 9,243 16    |              |              |
| gas bought, . . . . .                                | 53,227 56   |              |              |
|  |             | \$144,897 61 |              |
| Operating expenses (electric) :                      |             |              |              |
| At station, . . . . .                                | \$19,228 89 |              |              |
| For distribution, . . . . .                          | 67,881 47   |              |              |
| management, . . . . .                                | 6,096 85    |              |              |
| taxes and incidentals, . . . . .                     | 6,020 42    |              |              |
| current bought, . . . . .                            | 12,929 90   |              |              |
|  |             | 112,167 53   |              |
| Income from sale of gas, . . . . .                   |             |              | \$177,387 73 |
| residuals, . . . . .                                 |             |              | 2,739 52     |
| other sources (gas), . . . . .                       |             |              | 127 50       |
| sale of electric light and power, . . . . .          |             |              | 118,203 50   |
| other sources (electric), . . . . .                  |             |              | 9 00         |
| Balance to profit and loss:                          |             |              |              |
| Gas, . . . . .                                       |             | 35,357 14    |              |
| Electric, . . . . .                                  |             | 6,054 97     |              |
|  |             | \$298,467 25 | \$298,467 25 |
| PROFIT AND LOSS ACCOUNT.                             |             | Dr.          | Cr.          |
| Balance June 30, 1905, . . . . .                     |             |              | \$313,275 61 |
| Balance of gas manufacturing account, . . . . .      |             |              | 35,357 14    |
| Balance of electric manufacturing account, . . . . . |             |              | 6,054 97     |
| Rents, . . . . .                                     |             |              | 1,824 00     |
| Other items of income, . . . . .                     |             |              | 7,260 04     |
| Interest paid, . . . . .                             | \$14,336 12 |              |              |
| Dividends declared, . . . . .                        | 24,000 00   |              |              |
| Other items, . . . . .                               | 5,263 89    |              |              |
| Balance June 30, 1906, . . . . .                     | 320,171 75  |              |              |
|  |             | \$363,771 76 | \$363,771 76 |

## NILES (W. J.), TRUSTEE OF ESTATE OF.

(Boston.)

| MANUFACTURING ACCOUNT.                         |            | Dr.        | Cr.        |
|--|------------|------------|------------|
| Operating expenses:                            |            |            |            |
| At station, . . . . .                          | \$3,840 81 |            |            |
| For distribution, . . . . .                    | 391 31     |            |            |
| taxes and incidentals, . . . . .               | 118 81     |            |            |
|  |            | \$4,350 93 |            |
| Income from sale of light and power, . . . . . |            |            | \$6,762 59 |
| other sources, . . . . .                       |            |            | 185 80     |
| Balance to profit and loss, . . . . .          |            | 2,597 46   |            |
|  |            | \$6,948 39 | \$6,948 39 |

## NORTH ADAMS GAS LIGHT COMPANY.

## ASSETS.

|   |             |
|---|-------------|
| Real estate (gas), . . . . .                            | \$38,000 00 |
| Machinery and manufacturing appliances (gas), . . . . . | 84,000 00   |
| Street mains (gas), . . . . .                           | 75,000 00   |



|   |                     |
|---|---------------------|
| Meters (gas), . . . . .                                     | \$15,263 00         |
| Due for gas, . . . . .                                      | 7,662 86            |
| Gas coal on hand, . . . . .                                 | 4,385 81            |
| Tar on hand, . . . . .                                      | 765 40              |
| Purifying materials on hand, . . . . .                      | 900 00              |
| Other gas materials on hand, . . . . .                      | 1,979 17            |
| Stoves and gas fixtures on hand, . . . . .                  | 1,124 16            |
| Real estate (electric), . . . . .                           | 15,000 00           |
| Steam plant (electric), . . . . .                           | 60,000 00           |
| Electric plant, . . . . .                                   | 46,000 00           |
| Electric lines, . . . . .                                   | 33,000 00           |
| Transformers, . . . . .                                     | 14,433 00           |
| Meters (electric), . . . . .                                | 18,380 91           |
| Arc lamps, . . . . .  | 9,134 00            |
| Due for electric light and power, . . . . .                 | 9,761 71            |
| Fuel on hand (electric), . . . . .                          | 1,440 00            |
| Carbons on hand, . . . . .                                  | 100 00              |
| Incandescent lamps on hand, . . . . .                       | 9,000 00            |
| Electric fixtures on hand, . . . . .                        | 147 00              |
| Horses, wagons, etc., . . . . .                             | 4,000 00            |
| Sundry accounts due the company, . . . . .                  | 1,001 88            |
| Office furniture, . . . . .                                 | 1,700 00            |
| Cash on hand, . . . . .                                     | 3,673 64            |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$455,852 54</b> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$100,000 00        |
| Notes payable, . . . . .   | 166,000 00          |
| Deposits, . . . . .  | 1,070 50            |
| Amounts due from the company, not included above, . . . . .      | 463 38              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$267,533 88</b> |
| Profit and loss balance, . . . . .                               | 188,318 66          |
|  | <b>\$455,852 54</b> |

## MANUFACTURING ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Operating expenses (gas) :                  |              |              |
| At works, . . . . .                         | \$47,182 55  |              |
| For distribution, . . . . .                 | 7,992 50     |              |
| management, . . . . .                       | 4,840 99     |              |
| taxes and incidentals, . . . . .            | 3,255 66     |              |
|   |              | \$63,271 70  |
| Operating expenses (electric) :             |              |              |
| At station, . . . . .                       | \$49,399 92  |              |
| For distribution, . . . . .                 | 16,084 50    |              |
| management, . . . . .                       | 5,916 87     |              |
| taxes and incidentals, . . . . .            | 4,238 45     |              |
|   |              | 75,639 74    |
| Income from sale of gas, . . . . .          |              | \$59,025 03  |
| residuals, . . . . .                        |              | 23,094 86    |
| sale of electric light and power, . . . . . |              | 95,479 09    |
| Balance to profit and loss :                |              |              |
| Gas, . . . . .                              | 18,848 19    |              |
| Electric, . . . . .                         | 19,839 35    |              |
|   | \$177,598 98 | \$177,598 98 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr. | Cr.          |
|--|-----|--------------|
| Balance June 30, 1905, . . . . .                     |     | \$175,322 04 |
| Balance of gas manufacturing account, . . . . .      |     | 18,848 19    |
| Balance of electric manufacturing account, . . . . . |     | 19,839 35    |

|                                  | Dr.                 | Cr.                 |
|----------------------------------|---------------------|---------------------|
| Interest received, . . . . .     |                     | \$1 25              |
| Other items of income, . . . . . |                     | 2 46                |
| Interest paid, . . . . .         | \$8,595 49          |                     |
| Dividends declared, . . . . .    | 8,000 00            |                     |
| Depreciation, . . . . .          | 7,411 50            |                     |
| Other items, . . . . .           | 1,687 64            |                     |
| Balance June 30, 1906, . . . . . | 188,318 66          |                     |
|                                  | <u>\$214,013 29</u> | <u>\$214,013 29</u> |

## NORTHAMPTON ELECTRIC LIGHTING COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$33,000 00         |
| Steam plant, . . . . .                               | 40,830 34           |
| Electric plant, . . . . .                            | 32,276 11           |
| Electric lines, . . . . .                            | 35,393 27           |
| Transformers, . . . . .                              | 8,517 98            |
| Meters, . . . . .                                    | 9,595 78            |
| Arc lamps, . . . . .                                 | 5,290 70            |
| Due for light and power, . . . . .                   | 4,732 76            |
| Fuel on hand, . . . . .                              | 1,134 00            |
| Carbons on hand, . . . . .                           | 110 00              |
| Oil and waste on hand, . . . . .                     | 42 90               |
| Incandescent lamps on hand, . . . . .                | 515 00              |
| Globes on hand, . . . . .                            | 35 00               |
| Other materials on hand, . . . . .                   | 179 00              |
| Motors on hand, . . . . .                            | 100 00              |
| Fixtures on hand, . . . . .                          | 508 11              |
| Horses, wagons, etc., . . . . .                      | 575 40              |
| Sundry accounts due the company, . . . . .           | 560 94              |
| Cash on hand, . . . . .                              | 11,123 00           |
| Investments, . . . . .                               | 7,000 00            |
| Total assets, as per books of the company, . . . . . | <u>\$191,520 29</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$117,400 00        |
| Notes payable, . . . . .                                  | 1,000 00            |
| Unpaid bills, . . . . .                                   | 378 53              |
| Depreciation fund, . . . . .                              | 2,500 00            |
| Total liabilities, as per books of the company, . . . . . | <u>\$121,278 53</u> |
| Profit and loss balance, . . . . .                        | 70,241 76           |
|   | <u>\$191,520 29</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses:                            |                    |                    |
| At station, . . . . .                          | \$17,760 84        |                    |
| For distribution, . . . . .                    | 6,723 53           |                    |
| management, . . . . .                          | 3,166 45           |                    |
| taxes and incidentals, . . . . .               | 3,226 39           |                    |
|  | <u>\$30,877 21</u> |                    |
| Income from sale of light and power, . . . . . |                    | \$60,072 71        |
| Balance to profit and loss, . . . . .          | 29,195 50          |                    |
|  | <u>\$60,072 71</u> | <u>\$60,072 71</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$54,412 86        |
| Balance of manufacturing account, . . . . . |                    | 29,195 80          |
| Rents, . . . . .                            |                    | 467 12             |
| Jobbing, . . . . .                          |                    | 506 79             |
| Interest paid, . . . . .                    | \$100 00           |                    |
| Dividends declared, . . . . .               | 11,740 00          |                    |
| Depreciation fund, . . . . .                | 2,500 00           |                    |
| Balance June 30, 1906, . . . . .            | 70,241 76          |                    |
|   | <u>\$84,581 76</u> | <u>\$84,581 76</u> |

## NORTHAMPTON GAS LIGHT COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$70,855 57         |
| Machinery and manufacturing appliances, . . . . .    | 6,000 00            |
| Street mains, . . . . .                              | 36,800 34           |
| Meters, . . . . .                                    | 9,039 33            |
| Due for gas, . . . . .                               | 4,860 31            |
| Gas coal on hand, . . . . .                          | 4,704 75            |
| Coke on hand, . . . . .                              | 960 00              |
| Tar on hand, . . . . .                               | 1,200 00            |
| Enrichers on hand, . . . . .                         | 269 30              |
| Purifying materials on hand, . . . . .               | 105 00              |
| Other materials on hand, . . . . .                   | 7,420 90            |
| Stoves on hand, . . . . .                            | 1,628 71            |
| Horses, wagons, etc., . . . . .                      | 250 00              |
| Sundry accounts due the company, . . . . .           | 10,370 75           |
| Cash on hand, . . . . .                              | 5,451 94            |
| Investments, . . . . .                               | 1,834 54            |
| Total assets, as per books of the company, . . . . . | <u>\$161,751 44</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$100,000 00        |
| Notes payable, . . . . .                                  | 15,000 00           |
| Total liabilities, as per books of the company, . . . . . | <u>\$115,000 00</u> |
| Profit and loss balance, . . . . .                        | 46,751 44           |
|   | <u>\$161,751 44</u> |

## MANUFACTURING ACCOUNT.

|                                       | DR.                | CR.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| At works, . . . . .                   | \$31,574 43        |                    |
| For distribution, . . . . .           | 5,528 62           |                    |
| management, . . . . .                 | 5,263 49           |                    |
| taxes and incidentals, . . . . .      | 2,594 60           |                    |
|                                       | <u>\$44,961 14</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$53,043 80        |
| residuals, . . . . .                  |                    | 9,928 15           |
| other sources, . . . . .              |                    | 1 80               |
| Balance to profit and loss, . . . . . | 18,012 61          |                    |
|                                       | <u>\$62,973 75</u> | <u>\$62,973 75</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1906, . . . . .            |                    | \$35,742 79        |
| Balance of manufacturing account, . . . . . |                    | 18,012 61          |
| Interest received, . . . . .                |                    | 176 06             |
| Rents, . . . . .                            |                    | 217 68             |
| Other items of income, . . . . .            |                    | 1,486 25           |
| Interest paid, . . . . .                    | \$196 56           |                    |
| Dividends declared, . . . . .               | 8,000 00           |                    |
| Depreciation, . . . . .                     | 687 39             |                    |
| Balance June 30, 1906, . . . . .            | 46,751 44          |                    |
|   | <u>\$55,635 39</u> | <u>\$55,635 39</u> |

## NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$28,451 00        |
| Machinery and manufacturing appliances, . . . . .    | 4,322 52           |
| Street mains, . . . . .                              | 17,163 53          |
| Meters, . . . . .                                    | 2,721 96           |
| Due for gas, . . . . .                               | 2,466 38           |
| Gas coal on hand, . . . . .                          | 7,205 50           |
| Coke on hand, . . . . .                              | 245 91             |
| Tar on hand, . . . . .                               | 268 00             |
| Enrichers on hand, . . . . .                         | 17 60              |
| Purifying materials on hand, . . . . .               | 239 60             |
| Other materials on hand, . . . . .                   | 387 97             |
| Stoves on hand, . . . . .                            | 126 50             |
| Fixtures on hand, . . . . .                          | 36 14              |
| Sundry accounts due the company, . . . . .           | 526 37             |
| Office furniture, . . . . .                          | 177 26             |
| Cash on hand, . . . . .                              | 17,685 25          |
| Total assets, as per books of the company, . . . . . | <u>\$82,041 48</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$68,100 00        |
| Unpaid dividends, . . . . .                               | 2,724 00           |
| Total liabilities, as per books of the company, . . . . . | <u>\$70,824 00</u> |
| Profit and loss balance, . . . . .                        | 11,217 48          |
|   | <u>\$82,041 48</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| At works, . . . . .                   | \$18,594 29        |                    |
| For distribution, . . . . .           | 623 65             |                    |
| management, . . . . .                 | 3,010 64           |                    |
| taxes and incidentals, . . . . .      | 1,897 20           |                    |
|                                       | <u>\$24,125 78</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$32,323 87        |
| residuals, . . . . .                  |                    | 4,087 20           |
| other sources, . . . . .              |                    | 127 50             |
| Balance to profit and loss, . . . . . | 12,412 88          |                    |
|                                       | <u>\$36,538 66</u> | <u>\$36,538 66</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$4,443 61         |
| Balance of manufacturing account, . . . . . |                    | 12,412 88          |
| Interest received, . . . . .                |                    | 504 99             |
| Rents, . . . . .                            |                    | 49 50              |
| Jobbing, . . . . .                          |                    | 173 96             |
| Other items of income, . . . . .            |                    | 10 90              |
| Dividends declared, . . . . .               | \$5,448 00         |                    |
| Depreciation, . . . . .                     | 930 36             |                    |
| Balance June 30, 1906, . . . . .            | 11,217 48          |                    |
|   | <u>\$17,595 84</u> | <u>\$17,595 84</u> |

## NORTHFIELD ACETYLENE GAS LIGHT COMPANY.

(Estate of J. A. Williams, Owner.)

## ASSETS.

|   |                   |
|---|-------------------|
| Real estate, . . . . .                                    | \$629 49          |
| Machinery and manufacturing appliances, . . . . .         | 1,042 59          |
| Street mains, . . . . .                                   | 1,395 10          |
| Meters, . . . . .   | -198 81           |
| Other materials on hand, . . . . .                        | 25 83             |
| Cash on hand, . . . . .                                   | 16 18             |
| Total liabilities, as per books of the company, . . . . . | <u>\$3,308 00</u> |

## LIABILITIES.

|   |                   |
|---|-------------------|
| Capital invested, . . . . .                               | \$3,265 99        |
| Total liabilities, as per books of the company, . . . . . | <u>\$3,265 99</u> |
| Profit and loss balance, . . . . .                        | 42 01             |
|   | <u>\$3,308 00</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.             | Cr.             |
|---------------------------------------|-----------------|-----------------|
| Operating expenses:                   |                 |                 |
| At works, . . . . .                   | \$477 58        |                 |
| For distribution, . . . . .           | 107 53          |                 |
| management, . . . . .                 | 5 93            |                 |
| taxes and incidentals, . . . . .      | 34 48           |                 |
|                                       | <u>\$625 52</u> |                 |
| Income from sale of gas, . . . . .    |                 | \$667 53        |
| Balance to profit and loss, . . . . . | 42 01           |                 |
|                                       | <u>\$667 53</u> | <u>\$667 53</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.             | Cr.             |
|---|-----------------|-----------------|
| Balance June 30, 1905, . . . . .            |                 | \$130 03        |
| Balance of manufacturing account, . . . . . |                 | 42 01           |
| Other items, . . . . .                      | \$130 03        |                 |
| Balance June 30, 1906, . . . . .            | 42 01           |                 |
|   | <u>\$172 04</u> | <u>\$172 04</u> |

## NORWOOD GAS LIGHT COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$17,946 22        |
| Machinery and manufacturing appliances, . . . . .    | 17,431 50          |
| Street mains, . . . . .                              | 23,718 57          |
| Street light plant, . . . . .                        | 2,035 04           |
| Meters, . . . . .                                    | 3,039 13           |
| Due for gas, . . . . .                               | 1,881 82           |
| Gas coal on hand, . . . . .                          | 2,129 70           |
| Coke on hand, . . . . .                              | 337 50             |
| Tar on hand, . . . . .                               | 70 00              |
| Enrichers on hand, . . . . .                         | 35 40              |
| Purifying materials on hand, . . . . .               | 175 00             |
| Other materials on hand, . . . . .                   | 159 43             |
| Fixtures on hand, . . . . .                          | 354 04             |
| Sundry accounts due the company, . . . . .           | 746 60             |
| Office furniture, . . . . .                          | 67 20              |
| Cash on hand, . . . . .                              | 245 74             |
| Total assets, as per books of the company, . . . . . | <u>\$70,372 89</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                    | \$12,000 00        |
| Notes payable, . . . . .                                    | 36,058 44          |
| Amounts due from the company, not included above, . . . . . | 3,974 41           |
| Total liabilities, as per books of the company, . . . . .   | <u>\$52,032 85</u> |
| Profit and loss balance, . . . . .                          | 18,340 04          |
|   | <u>\$70,372 89</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| At works, . . . . .                   | \$7,492 04         |                    |
| For distribution, . . . . .           | 3,478 03           |                    |
| management, . . . . .                 | 2,158 13           |                    |
| taxes and incidentals, . . . . .      | 984 97             |                    |
|                                       | <u>\$14,113 17</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$18,001 40        |
| residuals, . . . . .                  |                    | 2,354 71           |
| other sources, . . . . .              |                    | 1,626 00           |
| Balance to profit and loss, . . . . . | 7,868 94           |                    |
|                                       | <u>\$21,982 11</u> | <u>\$21,982 11</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$19,515 51        |
| Balance of manufacturing account, . . . . . |                    | 7,868 94           |
| Jobbing, . . . . .                          |                    | 116 51             |
| Interest paid, . . . . .                    | \$2,030 88         |                    |
| Depreciation, . . . . .                     | 7,130 04           |                    |
| Balance June 30, 1906, . . . . .            | 18,340 04          |                    |
|   | <u>\$27,500 96</u> | <u>\$27,500 96</u> |

## ORANGE ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$53,987 59        |
| Steam plant, . . . . .                               | 3,177 22           |
| Electric plant, . . . . .                            | 4,317 67           |
| Electric lines, . . . . .                            | 18,279 07          |
| Transformers, . . . . .                              | 5,180 56           |
| Meters, . . . . .                                    | 4,067 81           |
| Arc lamps, . . . . .                                 | 1,630 90           |
| Due for light and power, . . . . .                   | 1,011 42           |
| Fuel on hand, . . . . .                              | 21 00              |
| Carbons on hand, . . . . .                           | 18 52              |
| Oil and waste on hand, . . . . .                     | 34 20              |
| Incandescent lamps on hand, . . . . .                | 302 80             |
| Globes on hand, . . . . .                            | 33 00              |
| Other materials on hand, . . . . .                   | 1,296 41           |
| Fixtures on hand, . . . . .                          | 825 25             |
| Horses, wagons, etc., . . . . .                      | 386 80             |
| Sundry accounts due the company, . . . . .           | 360 44             |
| Office furniture, . . . . .                          | 266 42             |
| Cash on hand, . . . . .                              | 1,111 29           |
| Total assets, as per books of the company, . . . . . | <u>\$96,308 37</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$45,000 00        |
| Bonds issued, . . . . .                                   | 40,000 00          |
| Unpaid bills, . . . . .                                   | 276 58             |
| Interest accrued but not due, . . . . .                   | 1,000 00           |
| Total liabilities, as per books of the company, . . . . . | <u>\$86,276 58</u> |
| Profit and loss balance, . . . . .                        | 10,031 79          |
|   | <u>\$96,308 37</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses:                            |                    |                    |
| At station, . . . . .                          | \$1,815 18         |                    |
| For distribution, . . . . .                    | 2,002 18           |                    |
| management, . . . . .                          | 1,966 09           |                    |
| taxes and incidentals, . . . . .               | 913 55             |                    |
|  | <u>\$6,697 00</u>  |                    |
| Income from sale of light and power, . . . . . |                    | \$13,595 33        |
| Balance to profit and loss, . . . . .          | 6,898 33           |                    |
|  | <u>\$13,595 33</u> | <u>\$13,595 33</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$5,146 98         |
| Balance of manufacturing account, . . . . . |                    | 6,898 33           |
| Rents, . . . . .                            |                    | 56 00              |
| Jobbing, . . . . .                          |                    | 459 09             |
| Interest paid, . . . . .                    | \$2,484 96         |                    |
| Other items, . . . . .                      | 43 65              |                    |
| Balance June 30, 1906, . . . . .            | 10,031 79          |                    |
|   | <u>\$12,560 40</u> | <u>\$12,560 40</u> |

## GAS WORKS OF THE OTIS COMPANY.

(Ware.)

| MANUFACTURING ACCOUNT.                |                   | DR.               | CR.               |
|---------------------------------------|-------------------|-------------------|-------------------|
| Operating expenses:                   |                   |                   |                   |
| At works, . . . . .                   | \$11,607 88       |                   |                   |
| For management, . . . . .             | 531 75            |                   |                   |
| taxes and incidentals, . . . . .      | 465 79            |                   |                   |
|                                       | <u>          </u> | \$12,605 42       |                   |
| Income from sale of gas, . . . . .    |                   |                   | \$9,939 11        |
| residuals, . . . . .                  |                   |                   | 1,542 00          |
| Balance to profit and loss, . . . . . |                   |                   | 1,124 81          |
|                                       |                   | <u>          </u> | <u>          </u> |
|                                       |                   | \$12,605 42       | \$12,605 42       |

## PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

## ASSETS.

|  |                   |
|--|-------------------|
| Street mains, . . . . .                              | \$5,000 00        |
| Meters, . . . . .                                    | 2,494 50          |
| Due for gas, . . . . .                               | 1,243 59          |
| Stoves on hand, . . . . .                            | 510 50            |
| Fixtures on hand, . . . . .                          | 100 00            |
| Sundry accounts due the company, . . . . .           | 55 66             |
| Office furniture, . . . . .                          | 100 00            |
| Cash on hand, . . . . .                              | 145 70            |
|  | <u>          </u> |
| Total assets, as per books of the company, . . . . . | \$9,649 95        |
| Profit and loss balance, . . . . .                   | 2,475 83          |
|  | <u>          </u> |
|  | \$12,125 78       |

## LIABILITIES.

|   |                   |
|---|-------------------|
| Capital stock, . . . . .                                  | \$10,000 00       |
| Unpaid bills, . . . . .                                   | 2,125 78          |
|   | <u>          </u> |
| Total liabilities, as per books of the company, . . . . . | \$12,125 78       |

## MANUFACTURING ACCOUNT.

| MANUFACTURING ACCOUNT.                |                   | DR.               | CR.               |
|---------------------------------------|-------------------|-------------------|-------------------|
| Operating expenses:                   |                   |                   |                   |
| At works, . . . . .                   | \$329 65          |                   |                   |
| For distribution, . . . . .           | 505 15            |                   |                   |
| management, . . . . .                 | 567 47            |                   |                   |
| taxes and incidentals, . . . . .      | 84 26             |                   |                   |
| gas bought, . . . . .                 | 6,363 27          |                   |                   |
|                                       | <u>          </u> | \$7,849 80        |                   |
| Income from sale of gas, . . . . .    |                   |                   | \$7,500 18        |
| Balance to profit and loss, . . . . . |                   |                   | 349 62            |
|                                       |                   | <u>          </u> | <u>          </u> |
|                                       |                   | \$7,849 80        | \$7,849 80        |

## PROFIT AND LOSS ACCOUNT.

|   |  | DR.               | CR.               |
|---|--|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            |  | \$2,209 09        |                   |
| Balance of manufacturing account, . . . . . |  | 349 62            |                   |
| Other items of income, . . . . .            |  |                   | \$82 88           |
| Balance June 30, 1906, . . . . .            |  |                   | 2,475 83          |
|   |  | <u>          </u> | <u>          </u> |
|   |  | \$2,558 71        | \$2,558 71        |



## PITTSFIELD COAL GAS COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$57,852 81         |
| Machinery and manufacturing appliances, . . . . .    | 91,058 03           |
| Street mains, . . . . .                              | 112,157 37          |
| Meters, . . . . .                                    | 21,993 66           |
| Due for gas, . . . . .                               | 8,829 91            |
| Gas coal on hand, . . . . .                          | 5,913 75            |
| Coke on hand, . . . . .                              | 1,511 90            |
| Tar on hand, . . . . .                               | 595 01              |
| Enrichers on hand, . . . . .                         | 928 88              |
| Purifying materials on hand, . . . . .               | 218 42              |
| Other materials on hand, . . . . .                   | 11,253 29           |
| Stoves on hand, . . . . .                            | 1,865 46            |
| Fixtures on hand, . . . . .                          | 2,282 42            |
| Horses, wagons, etc., . . . . .                      | 500 00              |
| Sundry accounts due the company, . . . . .           | 4,500 65            |
| Cash on hand, . . . . .                              | 330 44              |
| Investments, . . . . .                               | 2,450 00            |
| Total assets, as per books of the company, . . . . . | <u>\$324,242 00</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$250,000 00        |
| Notes payable, . . . . .                                  | 59,000 00           |
| Deposits, . . . . .                                       | 242 00              |
| Total liabilities, as per books of the company, . . . . . | <u>\$309,242 00</u> |
| Profit and loss balance, . . . . .                        | 15,000 00           |
|   | <u>\$324,242 00</u> |

## MANUFACTURING ACCOUNT.

|                                       | DR.                | CR.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| At works, . . . . .                   | \$39,414 67        |                    |
| For distribution, . . . . .           | 6,677 79           |                    |
| management, . . . . .                 | 9,935 69           |                    |
| taxes and incidentals, . . . . .      | 6,011 69           |                    |
|                                       | <u>\$62,039 84</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$82,158 71        |
| residuals, . . . . .                  |                    | 7,307 72           |
| Balance to profit and loss, . . . . . | 27,426 59          |                    |
|                                       | <u>\$89,466 43</u> | <u>\$89,466 43</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$12,000 00        |
| Balance of manufacturing account, . . . . . |                    | 27,426 59          |
| Rents, . . . . .                            |                    | 640 00             |
| Premium on capital stock, . . . . .         |                    | 9,000 00           |
| Other items of income, . . . . .            |                    | 109 45             |
| Interest paid, . . . . .                    | \$4,552 14         |                    |
| Dividends declared, . . . . .               | 15,000 00          |                    |
| Depreciation, . . . . .                     | 12,787 77          |                    |
| Other items, . . . . .                      | 1,836 13           |                    |
| Balance June 30, 1906, . . . . .            | 15,000 00          |                    |
|   | <u>\$49,176 04</u> | <u>\$49,176 04</u> |

## PITTSFIELD ELECTRIC COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                               | \$71,773 05         |
| Power plant, . . . . .                               | 11,219 08           |
| Steam plant, . . . . .                               | 49,676 08           |
| Electric plant, . . . . .                            | 38,000 00           |
| Electric lines, . . . . .                            | 70,809 18           |
| Transformers, . . . . .                              | 19,112 88           |
| Meters, . . . . .                                    | 21,674 64           |
| Arc lamps, . . . . .                                 | 11,000 00           |
| Steam heating plant, . . . . .                       | 32,183 73           |
| Due for light and power, . . . . .                   | 11,221 10           |
| Fuel on hand, . . . . .                              | 956 16              |
| Oil and waste on hand, . . . . .                     | 158 49              |
| Incandescent lamps on hand, . . . . .                | 6,980 34            |
| Other materials on hand, . . . . .                   | 8,292 53            |
| Motors on hand, . . . . .                            | 6,000 00            |
| Fixtures on hand, . . . . .                          | 506 71              |
| Electric wagon, etc., . . . . .                      | 300 00              |
| Sundry accounts due the company, . . . . .           | 3,023 18            |
| Cash on hand, . . . . .                              | 2,543 60            |
| Insurance, . . . . .                                 | 1,262 07            |
| Total assets, as per books of the company, . . . . . | <u>\$366,692 82</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                  | \$150,000 00        |
| Bonds issued, . . . . .                                   | 100,000 00          |
| Notes payable, . . . . .                                  | 90,219 81           |
| Unpaid bills, . . . . .                                   | 8,599 05            |
| Deposits, . . . . .                                       | 275 00              |
| Interest accrued but not due, . . . . .                   | 836 35              |
| Reserved funds, . . . . .                                 | 10,742 61           |
| Total liabilities, as per books of the company, . . . . . | <u>\$360,692 82</u> |
| Profit and loss balance, . . . . .                        | 6,000 00            |
|   | <u>\$366,692 82</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| At station, . . . . .                          | \$55,909 42         |                     |
| For distribution, . . . . .                    | 23,384 36           |                     |
| management, . . . . .                          | 10,077 00           |                     |
| taxes and incidentals, . . . . .               | 12,465 46           |                     |
| current bought, . . . . .                      | 1,512 06            |                     |
|  | <u>\$103,348 30</u> |                     |
| Income from sale of light and power, . . . . . |                     | \$128,107 63        |
| other sources, . . . . .                       |                     | 12,569 39           |
| Balance to profit and loss, . . . . .          | 37,328 72           |                     |
|  | <u>\$140,677 02</u> | <u>\$140,677 02</u> |

PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$20,813 67 |
| Balance of manufacturing account, . . . . . |             | 37,328 72   |
| Jobbing, . . . . .                          |             | 1,848 77    |
| Other items of income, . . . . .            |             | 22 56       |
| Interest paid, . . . . .                    | \$8,242 04  |             |
| Dividends declared, . . . . .               | 12,000 00   |             |
| Depreciation, . . . . .                     | 30,509 47   |             |
| Reserve fund, . . . . .                     | 3,147 32    |             |
| Other items, . . . . .                      | 114 89      |             |
| Balance June 30, 1906, . . . . .            | 6,000 00    |             |
|   | \$60,013 72 | \$60,013 72 |

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$16,083 89  |
| Steam plant, . . . . .                               | 46,509 91    |
| Electric plant, . . . . .                            | 50,428 67    |
| Electric lines, . . . . .                            | 39,942 63    |
| Transformers, . . . . .                              | 3,256 79     |
| Meters, . . . . .                                    | 6,254 86     |
| Arc lamps, . . . . .                                 | 3,105 32     |
| Due for light and power, . . . . .                   | 3,848 92     |
| Fuel on hand, . . . . .                              | 1,290 00     |
| Carbons on hand, . . . . .                           | 48 00        |
| Oil and waste on hand, . . . . .                     | 10 40        |
| Incandescent lamps on hand, . . . . .                | 116 20       |
| Globes on hand, . . . . .                            | 36 00        |
| Other materials on hand, . . . . .                   | 2,243 30     |
| Sundry accounts due the company, . . . . .           | 760 49       |
| Cash on hand, . . . . .                              | 66 89        |
| Total assets, as per books of the company, . . . . . | \$174,002 27 |

LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                  | \$90,000 00  |
| Bonds issued, . . . . .                                   | 60,000 00    |
| Notes payable, . . . . .                                  | 9,649 99     |
| Unpaid bills, . . . . .                                   | 5,839 17     |
| Interest accrued but not due, . . . . .                   | 1,500 00     |
| Total liabilities, as per books of the company, . . . . . | \$166,989 16 |
| Profit and loss balance, . . . . .                        | 7,013 11     |
|   | \$174,002 27 |

MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses:                            |             |             |
| At station, . . . . .                          | \$12,418 67 |             |
| For distribution, . . . . .                    | 2,969 04    |             |
| management, . . . . .                          | 4,178 63    |             |
| taxes and incidentals, . . . . .               | 1,775 67    |             |
| current bought, . . . . .                      | 21 63       |             |
|  | \$21,363 64 |             |
| Income from sale of light and power, . . . . . |             | \$30,700 93 |
| Balance to profit and loss, . . . . .          | 9,337 29    |             |
|  | \$30,700 93 | \$30,700 93 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1906, . . . . .            |                    | \$10,535 77        |
| Balance of manufacturing account, . . . . . |                    | 9,337 29           |
| Rents, . . . . .                            |                    | 240 00             |
| Jobbing, . . . . .                          |                    | 137 67             |
| Other items of income, . . . . .            |                    | 41 03              |
| Interest paid, . . . . .                    | \$3,833 32         |                    |
| Depreciation, . . . . .                     | 8,000 00           |                    |
| Other items, . . . . .                      | 1,445 33           |                    |
| Balance June 30, 1906, . . . . .            | 7,013 11           |                    |
|   | <u>\$20,291 76</u> | <u>\$20,291 76</u> |

## PLYMOUTH GAS LIGHT COMPANY,

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$8,350 00         |
| Machinery and manufacturing appliances, . . . . .    | 15,000 00          |
| Street mains, . . . . .                              | 14,650 00          |
| Meters, . . . . .                                    | 2,000 00           |
| Due for gas, . . . . .                               | 4,194 92           |
| Gas coal on hand, . . . . .                          | 852 44             |
| Coke on hand, . . . . .                              | 16 00              |
| Tar on hand, . . . . .                               | 30 00              |
| Stoves on hand, . . . . .                            | 128 42             |
| Fixtures on hand, . . . . .                          | 97 28              |
| Sundry accounts due the company, . . . . .           | 525 31             |
| Cash on hand, . . . . .                              | 1,996 57           |
| Total assets, as per books of the company, . . . . . | <u>\$47,840 94</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$40,000 00        |
| Notes payable, . . . . .                                  | 1,500 00           |
| Unpaid bills, . . . . .                                   | 369 04             |
| Unpaid dividends, . . . . .                               | 128 00             |
| Total liabilities, as per books of the company, . . . . . | <u>\$41,997 04</u> |
| Profit and loss balance, . . . . .                        | 5,843 90           |
|   | <u>\$47,840 94</u> |

## MANUFACTURING ACCOUNT.

|                                       | DR.                | CR.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| At works, . . . . .                   | \$6,973 24         |                    |
| For distribution, . . . . .           | 1,078 99           |                    |
| management, . . . . .                 | 1,956 22           |                    |
| taxes and incidentals, . . . . .      | 629 27             |                    |
|                                       | <u>\$10,637 72</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$14,371 26        |
| residuals, . . . . .                  |                    | 1,151 54           |
| Balance to profit and loss, . . . . . | 4,885 08           |                    |
|                                       | <u>\$15,522 80</u> | <u>\$15,522 80</u> |

cx

GAS AND ELECTRIC LIGHT.

[Jan.

PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            |            | \$3,856 97 |
| Balance of manufacturing account, . . . . . |            | 4,885 08   |
| Interest received, . . . . .                |            | 31 60      |
| Interest paid, . . . . .                    | \$90 00    |            |
| Dividends declared, . . . . .               | 1,600 00   |            |
| Depreciation, . . . . .                     | 1,197 30   |            |
| Other items, . . . . .                      | 42 45      |            |
| Balance June 30, 1906, . . . . .            | 5,843 90   |            |
|   | \$8,773 65 | \$8,773 65 |

PROVINCETOWN.

(See CAPE LIGHT, HEAT AND POWER COMPANY.)

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$44,788 36  |
| Steam plant, . . . . .                               | 89,426 30    |
| Electric plant, . . . . .                            | 57,094 45    |
| Electric lines, . . . . .                            | 103,808 28   |
| Transformers, . . . . .                              | 17,722 37    |
| Meters, . . . . .                                    | 16,277 71    |
| Arc lamps, . . . . .                                 | 9,696 41     |
| Due for light and power, . . . . .                   | 8,467 67     |
| Fuel on hand, . . . . .                              | 2,769 23     |
| Carbons on hand, . . . . .                           | 145 50       |
| Oil and waste on hand, . . . . .                     | 44 28        |
| Incandescent lamps on hand, . . . . .                | 728 01       |
| Globes on hand, . . . . .                            | 38 40        |
| Other materials on hand, . . . . .                   | 2,882 90     |
| Motors on hand, . . . . .                            | 85 00        |
| Fixtures on hand, . . . . .                          | 1,368 13     |
| Horses, wagons, etc., . . . . .                      | 2,310 64     |
| Sundry accounts due the company, . . . . .           | 1,725 38     |
| Office furniture, . . . . .                          | 443 83       |
| Cash on hand, . . . . .                              | 3,348 74     |
| Interest prepaid and taxes, . . . . .                | 581 33       |
| Insurance, . . . . .                                 | 822 76       |
| Investments, . . . . .                               | 12,831 38    |
| Total assets, as per books of the company, . . . . . | \$377,406 06 |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$149,800 00        |
| Bonds issued, . . . . .  | 100,000 00          |
| Notes payable, . . . . .   | 90,700 00           |
| Unpaid bills, . . . . .  | 11,673 48           |
| Deposits, . . . . .  | 1,745 00            |
| Reserved fund, . . . . .   | 712 81              |
| Amounts due from the company, not included above, . . . . .      | 1,412 66            |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$356,043 95</b> |
| Profit and loss balance, . . . . .                               | 21,362 11           |
|  | <u>\$377,406 06</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.                | Cr.                |
|--|--------------------|--------------------|
| At station, . . . . . \$16,716 27              |                    |                    |
| For distribution, . . . . . 16,489 06          |                    |                    |
| management, . . . . . 7,975 37                 |                    |                    |
| taxes and incidentals, . . . . . 5,987 18      |                    |                    |
|  | <u>\$47,167 88</u> |                    |
| Income from sale of light and power, . . . . . |                    | \$79,855 35        |
| Balance to profit and loss, . . . . .          | 32,687 47          |                    |
|  | <u>\$79,855 35</u> | <u>\$79,855 35</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            |                    | \$13,245 36        |
| Balance of manufacturing account, . . . . . |                    | 32,687 47          |
| Rents, . . . . .                            |                    | 246 41             |
| Other items of income, . . . . .            |                    | 9 54               |
| Interest paid, . . . . . \$9,602 90         |                    |                    |
| Dividends declared, . . . . . 10,494 00     |                    |                    |
| Depreciation, . . . . . 4,237 63            |                    |                    |
| Other items, . . . . . 492 14               |                    |                    |
| Balance June 30, 1906, . . . . . 21,362 11  |                    |                    |
|   | <u>\$46,188 78</u> | <u>\$46,188 78</u> |

## RANDOLPH AND HOLBROOK ELECTRIC LIGHT COMPANY.

(Estate of Chas. Doughty.)

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.                | Cr.                |
|--|--------------------|--------------------|
| At station, . . . . . \$8,567 51               |                    |                    |
| For distribution, . . . . . 1,231 06           |                    |                    |
| management, . . . . . 1,128 34                 |                    |                    |
| taxes and incidentals, . . . . . 1,285 11      |                    |                    |
|  | <u>\$12,212 02</u> |                    |
| Income from sale of light and power, . . . . . |                    | \$14,554 94        |
| other sources, . . . . .                       |                    | 1,585 45           |
| Balance to profit and loss, . . . . .          | 3,928 37           |                    |
|  | <u>\$16,140 39</u> | <u>\$16,140 39</u> |

## RAWSON LIGHT AND POWER COMPANY.

(Leicester.)

## ASSETS.

|  |                    |
|--|--------------------|
| Electric plant, . . . . .                            | \$2,500 00         |
| Electric lines, . . . . .                            | 10,327 08          |
| Transformers, . . . . .                              | 2,619 47           |
| Meters, . . . . .                                    | 2,573 01           |
| Due for light and power, . . . . .                   | 160 11             |
| Incandescent lamps on hand, . . . . .                | 456 16             |
| Other materials on hand, . . . . .                   | 918 18             |
| Fixtures on hand, . . . . .                          | 35 92              |
| Sundry accounts due the company, . . . . .           | 144 57             |
| Cash on hand, . . . . .                              | 72 13              |
| Insurance, . . . . .                                 | 107 76             |
| Investments, . . . . .                               | 6,000 00           |
| Total assets, as per books of the company, . . . . . | <u>\$25,914 39</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$25,000 00        |
| Unpaid bills, . . . . .                                   | 141 15             |
| Total liabilities, as per books of the company, . . . . . | <u>\$25,141 15</u> |
| Profit and loss balance, . . . . .                        | 773 24             |
|   | <u>\$25,914 39</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Operating expenses:                            |                   |                   |
| At station, . . . . .                          | \$2,347 35        |                   |
| For distribution, . . . . .                    | 2,281 51          |                   |
| management, . . . . .                          | 1,726 83          |                   |
| taxes and incidentals, . . . . .               | 517 03            |                   |
|  | <u>\$6,872 72</u> |                   |
| Income from sale of light and power, . . . . . |                   | \$8,330 76        |
| Balance to profit and loss, . . . . .          | 1,458 04          |                   |
|  | <u>\$8,330 76</u> | <u>\$8,330 76</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            | \$303 84          |                   |
| Balance of manufacturing account, . . . . . |                   | \$1,458 04        |
| Interest received, . . . . .                |                   | 18 84             |
| Other items of income, . . . . .            |                   | 61 43             |
| Other items, . . . . .                      | 461 23            |                   |
| Balance June 30, 1906, . . . . .            | 773 24            |                   |
|   | <u>\$1,538 31</u> | <u>\$1,538 31</u> |

## REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

**SADLER, THOMAS G.**  
(South Attleborough.)

**MANUFACTURING ACCOUNT.**

|                                       | Dr.      | Cr.      |
|---------------------------------------|----------|----------|
| <b>Operating expenses:</b>            |          |          |
| At works, . . . . .                   | \$434 00 |          |
| For taxes and incidentals, . . . . .  | 16 10    |          |
|                                       | \$450 10 |          |
| Income from sale of gas, . . . . .    |          | \$650 00 |
| Balance to profit and loss, . . . . . | 199 90   |          |
|                                       | \$650 00 | \$650 00 |

**SALEM ELECTRIC LIGHTING COMPANY.**

**ASSETS.**

|   |                     |
|---|---------------------|
| Real estate, . . . . .                                      | \$64,575 00         |
| Steam plant, . . . . .                                      | 90,700 00           |
| Electric plant, . . . . .                                   | 42,000 00           |
| Electric lines, . . . . .                                   | 100,000 00          |
| Transformers, . . . . .                                     | 10,000 00           |
| Meters, . . . . .   | 18,000 00           |
| Arc lamps, . . . . .  | 14,000 00           |
| Due for light and power, . . . . .                          | 13,513 57           |
| Fuel on hand, . . . . .                                     | 16,130 57           |
| Carbons on hand, . . . . .                                  | 285 00              |
| Incandescent lamps on hand, . . . . .                       | 2,371 64            |
| Globes on hand, . . . . .                                   | 194 75              |
| Other materials on hand, . . . . .                          | 6,034 61            |
| Horses, wagons, etc., . . . . .                             | 1,500 00            |
| Sundry accounts due the company, . . . . .                  | 485 13              |
| Cash on hand, . . . . .                                     | 15,050 85           |
| Notes receivable, . . . . .                                 | 212 00              |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$395,053 12</b> |

**LIABILITIES.**

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$275,000 00        |
| Notes payable, . . . . .   | 50,000 00           |
| Unpaid bills, . . . . .  | 4,811 65            |
| Deposits, . . . . .  | 471 79              |
| Interest accrued but not due, . . . . .                          | 333 33              |
| Reserved funds, . . . . .  | 43,946 00           |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$374,562 77</b> |
| Profit and loss balance, . . . . .                               | 20,490 35           |

**\$395,053 12**

**MANUFACTURING ACCOUNT.**

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| <b>Operating expenses:</b>                     |              |              |
| At station, . . . . .                          | \$41,927 67  |              |
| For distribution, . . . . .                    | 26,480 57    |              |
| management, . . . . .                          | 13,122 14    |              |
| taxes and incidentals, . . . . .               | 10,693 75    |              |
|  | \$92,224 13  |              |
| Income from sale of light and power, . . . . . |              | \$149,193 44 |
| other sources, . . . . .                       |              | 372 80       |
| Balance to profit and loss, . . . . .          | 57,342 11    |              |
|  | \$149,566 24 | \$149,566 24 |



PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$16,896 62 |
| Balance of manufacturing account, . . . . . |             | 57,342 11   |
| Interest received, . . . . .                |             | 365 81      |
| Jobbing, . . . . .                          |             | 3,342 13    |
| Interest paid, . . . . .                    | \$2,000 00  |             |
| Dividends declared, . . . . .               | 22,000 00   |             |
| Depreciation, . . . . .                     | 32,255 32   |             |
| Reserve fund, . . . . .                     | 1,200 00    |             |
| Balance June 30, 1906, . . . . .            | 20,490 35   |             |
|   | \$77,945 67 | \$77,945 67 |

SALEM GAS LIGHT COMPANY.

ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$227,474 46 |
| Machinery and manufacturing appliances, . . . . .    | 68,852 34    |
| Street mains, . . . . .                              | 194,144 81   |
| Meters, . . . . .                                    | 33,400 00    |
| Due for gas, . . . . .                               | 18,709 09    |
| Gas coal on hand, . . . . .                          | 15,419 03    |
| Coke on hand, . . . . .                              | 6,500 00     |
| Tar on hand, . . . . .                               | 5,500 00     |
| Enrichers on hand, . . . . .                         | 970 00       |
| Purifying materials on hand, . . . . .               | 198 00       |
| Other materials on hand, . . . . .                   | 7,963 95     |
| Stoves on hand, . . . . .                            | 3,357 94     |
| Fixtures on hand, . . . . .                          | 1,425 00     |
| Horses, wagons, etc., . . . . .                      | 750 00       |
| Sundry accounts due the company, . . . . .           | 1,155 76     |
| Office furniture, . . . . .                          | 2,781 44     |
| Cash on hand, . . . . .                              | 2,457 52     |
| Investments, . . . . .                               | 3,463 00     |
| Total assets, as per books of the company, . . . . . | \$594,522 34 |

LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$349,600 00 |
| Notes payable, . . . . .                                    | 55,000 00    |
| Deposits, . . . . .   | 155 00       |
| Amounts due from the company, not included above, . . . . . | 2,531 50     |
| Total liabilities, as per books of the company, . . . . .   | \$407,286 50 |
| Profit and loss balance, . . . . .                          | 187,235 84   |

\$594,522 34

MANUFACTURING ACCOUNT.

|                                  | Dr.          | Cr. |
|----------------------------------|--------------|-----|
| Operating expenses:              |              |     |
| At works, . . . . .              | \$65,733 79  |     |
| For distribution, . . . . .      | 11,975 97    |     |
| management, . . . . .            | 9,930 46     |     |
| taxes and incidentals, . . . . . | 13,698 28    |     |
|                                  | \$101,338 50 |     |

|                                       | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| Income from sale of gas, . . . . .    |              | \$120,353 20 |
| residuals, . . . . .                  |              | 20,128 96    |
| other sources, . . . . .              |              | 1,346 79     |
| Balance to profit and loss, . . . . . | \$40,495 45  |              |
|                                       | \$141,828 95 | \$141,828 95 |

PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1906, . . . . .            |              | \$176,527 11 |
| Balance of manufacturing account, . . . . . |              | 40,495 45    |
| Interest paid, . . . . .                    | \$1,358 67   |              |
| Dividends declared, . . . . .               | 27,968 00    |              |
| Other items, . . . . .                      | 460 05       |              |
| Balance June 30, 1906, . . . . .            | 187,235 84   |              |
|   | \$217,022 56 | \$217,022 56 |

SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, owners.)

MANUFACTURING ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| Operating expenses:                            |            |            |
| At station, . . . . .                          | \$2,066 51 |            |
| For distribution, . . . . .                    | 974 02     |            |
| management, . . . . .                          | 50 00      |            |
| taxes and incidentals, . . . . .               | 153 75     |            |
|  | \$3,244 28 |            |
| Income from sale of light and power, . . . . . |            | \$5,088 25 |
| other sources, . . . . .                       |            | 15 00      |
| Balance to profit and loss, . . . . .          | 1,858 97   |            |
|  | \$5,103 25 | \$5,103 25 |

SHIRLEY ELECTRIC PLANT.

(See G. M. BALLOU.)

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

|   |            |
|---|------------|
| Real estate (gas), . . . . .                            | \$7,468 65 |
| Machinery and manufacturing appliances (gas), . . . . . | 11,201 99  |
| Street mains (gas), . . . . .                           | 7,332 82   |
| Meters (gas), . . . . .                                 | 3,538 85   |
| Due for gas, . . . . .                                  | 843 53     |
| Gas coal on hand, . . . . .                             | 105 00     |
| Enrichers on hand, . . . . .                            | 393 75     |
| Other gas materials on hand, . . . . .                  | 275 92     |
| Stoves on hand, . . . . .                               | 346 96     |
| Real estate (electric), . . . . .                       | 8,670 40   |
| Steam plant (electric), . . . . .                       | 10,812 42  |
| Electric plant, . . . . .                               | 8,871 56   |

|   |                    |
|---|--------------------|
| Electric lines, . . . . .                                   | \$10,822 01        |
| Transformers, . . . . .                                     | 2,064 51           |
| Meters (electric), . . . . .                                | 1,974 22           |
| Arc lamps, . . . . .  | 2,628 21           |
| Due for electric light and power, . . . . .                 | 1,169 87           |
| Fuel on hand (electric), . . . . .                          | 1,262 50           |
| Carbons on hand, . . . . .                                  | 30 00              |
| Oil and waste on hand, . . . . .                            | 40 50              |
| Incandescent lamps on hand, . . . . .                       | 78 78              |
| Other electric materials on hand, . . . . .                 | 756 48             |
| Horses, wagons, etc., . . . . .                             | 121 00             |
| Sundry accounts due the company, . . . . .                  | 271 15             |
| Office furniture, . . . . .                                 | 150 50             |
| Cash on hand, . . . . .                                     | 4,006 47           |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$85,238 05</b> |

**LIABILITIES.**

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$50,000 00        |
| Bonds issued, . . . . .  | 35,000 00          |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$85,000 00</b> |
| Profit and loss balance, . . . . .                               | 238 05             |
|  | <b>\$85,238 05</b> |

**MANUFACTURING ACCOUNT.**

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| <b>Operating expenses (gas) :</b>           |                    |                    |
| At works, . . . . .                         | \$4,621 09         |                    |
| For distribution, . . . . .                 | 503 80             |                    |
| management, . . . . .                       | 193 16             |                    |
| taxes and incidentals, . . . . .            | 566 57             |                    |
|   | <u>5,884 62</u>    |                    |
| <b>Operating expenses (electric) :</b>      |                    |                    |
| At station, . . . . .                       | \$7,653 29         |                    |
| For distribution, . . . . .                 | 1,651 91           |                    |
| management, . . . . .                       | 388 33             |                    |
| taxes and incidentals, . . . . .            | 1,102 68           |                    |
|   | <u>10,794 21</u>   |                    |
| <b>Income from sale of gas, . . . . .</b>   |                    | <b>\$8,846 15</b>  |
| residuals, . . . . .                        |                    | 3 20               |
| other sources (gas), . . . . .              |                    | 126 40             |
| sale of electric light and power, . . . . . |                    | 15,322 78          |
| <b>Balance to profit and loss :</b>         |                    |                    |
| Gas, . . . . .                              | 3,091 13           |                    |
| Electric, . . . . .                         | 4,528 57           |                    |
|   | <u>\$24,298 53</u> | <u>\$24,298 53</u> |

**PROFIT AND LOSS ACCOUNT.**

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Balance June 30, 1905, . . . . .                     |                   | \$172 55          |
| Balance of gas manufacturing account, . . . . .      |                   | 3,091 13          |
| Balance of electric manufacturing account, . . . . . |                   | 4,528 57          |
| Interest paid, . . . . .                             | \$1,750 00        |                   |
| Dividends declared, . . . . .                        | 2,500 00          |                   |
| Depreciation, . . . . .                              | 3,300 00          |                   |
| Other items, . . . . .                               | 4 20              |                   |
| Balance June 30, 1906, . . . . .                     | 238 05            |                   |
|  | <u>\$7,792 25</u> | <u>\$7,792 25</u> |

## SOUTH DEERFIELD GAS COMPANY.

(Unincorporated.)

## ASSETS.

|  |                   |
|--|-------------------|
| Real estate, . . . . .                               | \$900 00          |
| Machinery and manufacturing appliances, . . . . .    | 909 63            |
| Street mains, . . . . .                              | 2,406 90          |
| Meters, . . . . .                                    | 217 08            |
| Due for gas, . . . . .                               | 94 07             |
| Other materials on hand, . . . . .                   | 6 52              |
| Cash on hand, . . . . .                              | 80 05             |
| Total assets, as per books of the company, . . . . . | \$4,614 25        |
| Profit and loss balance, . . . . .                   | 152 28            |
|  | <u>\$4,766 53</u> |

## LIABILITIES.

|   |                   |
|---|-------------------|
| Capital stock, . . . . .                                    | \$4,400 00        |
| Unpaid bills, . . . . .                                     | 226 53            |
| Amounts due from the company, not included above, . . . . . | 140 00            |
| Total liabilities, as per books of the company, . . . . .   | <u>\$4,766 53</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.               | Cr.               |
|---------------------------------------|-------------------|-------------------|
| Operating expenses:                   |                   |                   |
| At works, . . . . .                   | \$1,158 55        |                   |
| For distribution, . . . . .           | 238 61            |                   |
| management, . . . . .                 | 21 96             |                   |
| taxes and incidentals, . . . . .      | 32 15             |                   |
|                                       | <u>\$1,451 27</u> |                   |
| Income from sale of gas, . . . . .    |                   | \$1,072 49        |
| Balance to profit and loss, . . . . . |                   | 378 78            |
|                                       | <u>\$1,451 27</u> | <u>\$1,451 27</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.             | Cr.             |
|---|-----------------|-----------------|
| Balance June 30, 1905, . . . . .            |                 | \$226 50        |
| Balance of manufacturing account, . . . . . | \$378 78        |                 |
| Balance June 30, 1906, . . . . .            |                 | 152 28          |
|   | <u>\$378 78</u> | <u>\$378 78</u> |

## SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Steam plant, . . . . .                               | \$1,249 71         |
| Electric plant, . . . . .                            | 5,089 29           |
| Electric lines, . . . . .                            | 2,263 00           |
| Transformers, . . . . .                              | 1,135 00           |
| Meters, . . . . .                                    | 263 00             |
| Due for light and power, . . . . .                   | 808 77             |
| Oil and waste on hand, . . . . .                     | 8 40               |
| Incandescent lamps on hand, . . . . .                | 1,124 40           |
| Other materials on hand, . . . . .                   | 25 00              |
| Total assets, as per books of the company, . . . . . | <u>\$11,966 57</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$7,000 00         |
| Notes payable, . . . . .                                  | 3,604 09           |
| Unpaid bills, . . . . .                                   | 1,362 48           |
| Total liabilities, as per books of the company, . . . . . | <u>\$11,966 57</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | DR.               | CR.               |
|--|-------------------|-------------------|
| At station, . . . . .                          | \$6,402 21        |                   |
| For distribution, . . . . .                    | 828 71            |                   |
| management, . . . . .                          | 349 59            |                   |
| taxes and incidentals, . . . . .               | 192 84            |                   |
|  | <u>\$7,773 35</u> |                   |
| Income from sale of light and power, . . . . . |                   | \$7,773 35        |
|  | <u>\$7,773 35</u> | <u>\$7,773 35</u> |

## SOUTH HADLEY GAS COMPANY.

## ASSETS.

|  |                   |
|--|-------------------|
| Real estate, . . . . .                               | \$593 03          |
| Machinery and manufacturing appliances, . . . . .    | 857 51            |
| Street mains, . . . . .                              | 3,087 57          |
| Meters, . . . . .                                    | 202 00            |
| Other materials on hand, . . . . .                   | 88 32             |
| Office furniture, . . . . .                          | 17 60             |
| Cash on hand, . . . . .                              | 391 47            |
| Total assets, as per books of the company, . . . . . | <u>\$5,237 50</u> |

## LIABILITIES.

|   |                   |
|---|-------------------|
| Capital stock, . . . . .                                  | \$5,000 00        |
| Total liabilities, as per books of the company, . . . . . | <u>\$5,000 00</u> |
| Profit and loss balance, . . . . .                        | 237 50            |
|   | <u>\$5,237 50</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | DR.               | CR.               |
|---------------------------------------|-------------------|-------------------|
| At works, . . . . .                   | \$1,100 53        |                   |
| For distribution, . . . . .           | 281 42            |                   |
| management, . . . . .                 | 9 62              |                   |
| taxes and incidentals, . . . . .      | 104 20            |                   |
|                                       | <u>\$1,495 77</u> |                   |
| Income from sale of gas, . . . . .    |                   | \$1,934 76        |
| Balance to profit and loss, . . . . . | 438 99            |                   |
|                                       | <u>\$1,934 76</u> | <u>\$1,934 76</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.             | CR.             |
|---|-----------------|-----------------|
| Balance June 30, 1905, . . . . .            |                 | \$297 99        |
| Balance of manufacturing account, . . . . . |                 | 438 99          |
| Dividends declared, . . . . .               | \$250 00        |                 |
| Depreciation, . . . . .                     | 249 48          |                 |
| Balance June 30, 1906, . . . . .            | 237 50          |                 |
|   | <u>\$736 98</u> | <u>\$736 98</u> |

## SPENCER GAS COMPANY.

## ASSETS.

|   |              |
|---|--------------|
| Real estate (gas), . . . . .                            | \$24,417 50  |
| Machinery and manufacturing appliances (gas), . . . . . | 86,235 98    |
| Street mains (gas), . . . . .                           | 40,793 59    |
| Meters (gas), . . . . .                                 | 4,020 16     |
| Due for gas, . . . . .                                  | 1,296 05     |
| Gas coal on hand, . . . . .                             | 263 23       |
| Enrichers on hand, . . . . .                            | 308 74       |
| Other gas materials on hand, . . . . .                  | 81 00        |
| Real estate (electric), . . . . .                       | 8,027 03     |
| Steam plant (electric), . . . . .                       | 4,758 24     |
| Electric plant, . . . . .                               | 8,360 61     |
| Electric lines, . . . . .                               | 14,874 57    |
| Transformers, . . . . .                                 | 1,198 40     |
| Meters (electric), . . . . .                            | 368 38       |
| Arc lamps, . . . . .                                    | 3,445 10     |
| Due for electric light and power, . . . . .             | 525 30       |
| Fuel on hand (electric), . . . . .                      | 92 49        |
| Carbons on hand, . . . . .                              | 37 95        |
| Oil and waste on hand, . . . . .                        | 30 27        |
| Incandescent lamps on hand, . . . . .                   | 101 81       |
| Globes on hand, . . . . .                               | 35 03        |
| Electric fixtures on hand, . . . . .                    | 111 29       |
| Horses, wagons, etc., . . . . .                         | 449 31       |
| Sundry accounts due the company, . . . . .              | 3,032 54     |
| Office furniture, . . . . .                             | 354 07       |
| Cash on hand, . . . . .                                 | 69 85        |
| Insurance, . . . . .                                    | 116 76       |
| Office building, . . . . .                              | 3,797 58     |
| Total assets, as per books of the company, . . . . .    | \$207,202 83 |
| Profit and loss balance, . . . . .                      | 4,117 97     |
|   | <hr/>        |
|   | \$211,320 80 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$85,000 00  |
| Bonds issued, . . . . .                                     | 59,500 00    |
| Notes payable, . . . . .                                    | 45,500 00    |
| Unpaid bills, . . . . .                                     | 9 58         |
| Deposits, . . . . .   | 40 90        |
| Interest accrued but not due, . . . . .                     | 1,290 00     |
| Amounts due from the company, not included above, . . . . . | 19,980 32    |
| Total liabilities, as per books of the company, . . . . .   | \$211,320 80 |

## MANUFACTURING ACCOUNT.

|                                  | Dr.        | Cr. |
|----------------------------------|------------|-----|
| Operating expenses (gas):        |            |     |
| At works, . . . . .              | \$6,165 96 |     |
| For distribution, . . . . .      | 881 94     |     |
| management, . . . . .            | 575 03     |     |
| taxes and incidentals, . . . . . | 1,224 98   |     |
|                                  | <hr/>      |     |
|                                  | \$8,847 91 |     |

cxx                      GAS AND ELECTRIC LIGHT.                      [Jan.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Operating expenses (electric) :             |             |             |
| At station, . . . . .                       | \$2,505 62  |             |
| For distribution, . . . . .                 | 940 46      |             |
| management, . . . . .                       | 307 50      |             |
| taxes and incidentals, . . . . .            | 244 09      |             |
|   | \$3,997 67  |             |
| Income from sale of gas, . . . . .          |             | \$16,198 26 |
| other sources (gas), . . . . .              |             | 144 22      |
| sale of electric light and power, . . . . . |             | 6,407 25    |
| Balance to profit and loss :                |             |             |
| Gas, . . . . .                              | 7,494 57    |             |
| Electric, . . . . .                         | 2,409 58    |             |
|   | \$22,749 73 | \$22,749 73 |

PROFIT AND LOSS ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Balance June 30, 1905, . . . . .                     | \$7,049 61  |             |
| Balance of gas manufacturing account, . . . . .      |             | \$7,494 57  |
| Balance of electric manufacturing account, . . . . . |             | 2,409 58    |
| Rents, . . . . .                                     |             | 480 00      |
| Jobbing, . . . . .                                   |             | 21 44       |
| Interest paid, . . . . .                             | 6,476 15    |             |
| Other items, . . . . .                               | 997 80      |             |
| Balance June 30, 1906, . . . . .                     |             | 4,117 97    |
|  | \$14,523 56 | \$14,523 56 |

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

|  |                |
|--|----------------|
| Real estate, . . . . .                               | \$252,092 60   |
| Machinery and manufacturing appliances, . . . . .    | 514,484 68     |
| Street mains, . . . . .                              | 334,557 38     |
| Meters, . . . . .                                    | 110,898 20     |
| Due for gas, . . . . .                               | 20,590 24      |
| Gas coal on hand, . . . . .                          | 16,193 58      |
| Coke on hand, . . . . .                              | 547 50         |
| Tar on hand, . . . . .                               | 778 43         |
| Enrichers on hand, . . . . .                         | 1,335 81       |
| Purifying materials on hand, . . . . .               | 2,996 90       |
| Other materials on hand, . . . . .                   | 32 26          |
| Stoves and fixtures on hand, . . . . .               | 33,815 11      |
| Horses, wagons, etc, . . . . .                       | 8,852 95       |
| Sundry accounts due the company, . . . . .           | 15,698 65      |
| Office furniture, . . . . .                          | 2,196 59       |
| Cash on hand, . . . . .                              | 8,754 19       |
| Notes receivable, . . . . .                          | 10,000 00      |
| Reserved fund, . . . . .                             | 40,134 50      |
|  | \$1,373,959 57 |
| Total assets, as per books of the company, . . . . . |                |

## LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock, . . . . .                                    | \$770,900 00          |
| Notes payable, . . . . .                                    | 70,000 00             |
| Unpaid bills, . . . . .                                     | 16,375 77             |
| Deposits, . . . . .   | 8,267 78              |
| Premium on capital stock, . . . . .                         | 270,900 00            |
| Amounts due from the company, not included above, . . . . . | 1,358 19              |
| Total liabilities, as per books of the company, . . . . .   | \$1,137,801 74        |
| Profit and loss balance, . . . . .                          | 236,157 83            |
|   | <u>\$1,373,959 57</u> |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                 | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| Operating expenses:                   |                     |                     |
| At works, . . . . .                   | \$151,754 04        |                     |
| For distribution, . . . . .           | 19,844 58           |                     |
| management, . . . . .                 | 29,825 20           |                     |
| taxes and incidentals, . . . . .      | 25,611 71           |                     |
|                                       | \$227,035 53        |                     |
| Income from sale of gas, . . . . .    |                     | \$313,206 78        |
| residuals, . . . . .                  |                     | 20,973 36           |
| other sources, . . . . .              |                     | 656 16              |
| Balance to profit and loss, . . . . . | 107,800 77          |                     |
|                                       | <u>\$334,836 30</u> | <u>\$334,836 30</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1905, . . . . .            |                     | \$276,749 50        |
| Balance of manufacturing account, . . . . . |                     | 107,800 77          |
| Interest received, . . . . .                |                     | 1,151 27            |
| Rents, . . . . .                            |                     | 182 48              |
| Other items of income, . . . . .            |                     | 279 14              |
| Interest paid, . . . . .                    | \$3,724 36          |                     |
| Dividends declared, . . . . .               | 71,635 00           |                     |
| Depreciation, . . . . .                     | 21,112 57           |                     |
| Reserve fund, . . . . .                     | 50,000 00           |                     |
| Other items, . . . . .                      | 3,533 40            |                     |
| Balance June 30, 1906, . . . . .            | 236,157 83          |                     |
|   | <u>\$386,163 16</u> | <u>\$386,163 16</u> |

## STEAM AND POWER COMPANY.

(Boston.)

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$12,579 00        |                    |
| Income from sale of light and power, . . . . . |                    | \$13,977 00        |
| Balance to profit and loss, . . . . .          | 1,398 00           |                    |
|  | <u>\$13,977 00</u> | <u>\$13,977 00</u> |

## STONEHAM.

(See PEOPLE'S GAS AND ELECTRIC COMPANY.)



STOUGHTON GAS AND ELECTRIC COMPANY.

| ASSETS.                                       |  |             |
|---|--|-------------|
| Real estate (gas),                            |  | \$4,136 66  |
| Machinery and manufacturing appliances (gas), |  | 2,645 04    |
| Street mains (gas),                           |  | 6,005 77    |
| Meters (gas),                                 |  | 1,259 96    |
| Due for gas,                                  |  | 1,393 09    |
| Enrichers on hand,                            |  | 37 00       |
| Stoves on hand,                               |  | 110 50      |
| Gas fixtures on hand,                         |  | 17 80       |
| Real estate (electric),                       |  | 3,089 19    |
| Steam plant (electric),                       |  | 8,847 11    |
| Electric plant,                               |  | 6,163 66    |
| Electric lines,                               |  | 11,746 26   |
| Transformers,                                 |  | 2,973 95    |
| Meters (electric),                            |  | 2,919 39    |
| Arc lamps,                                    |  | 2,387 22    |
| Due for electric light and power,             |  | 2,502 02    |
| Fuel on hand (electric),                      |  | 156 50      |
| Carbons on hand,                              |  | 8 25        |
| Oil and waste on hand,                        |  | 28 00       |
| Incandescent lamps on hand,                   |  | 12 90       |
| Globes on hand,                               |  | 8 00        |
| Other electric materials on hand,             |  | 235 15      |
| Electric fixtures on hand,                    |  | 21 50       |
| Sundry accounts due the company,              |  | 857 85      |
| Office furniture,                             |  | 176 77      |
| Cash on hand,                                 |  | 1,312 13    |
| Notes receivable,                             |  | 125 00      |
| Insurance,                                    |  | 143 41      |
| Interest,                                     |  | 180 59      |
| Total assets, as per books of the company,    |  | \$59,530 67 |

| LIABILITIES.                                    |  |             |
|---|--|-------------|
| Capital stock,                                  |  | \$24,000 00 |
| Bonds issued,                                   |  | 18,000 00   |
| Notes payable,                                  |  | 9,500 00    |
| Unpaid bills,                                   |  | 4,174 14    |
| Total liabilities, as per books of the company, |  | \$55,674 14 |
| Profit and loss balance,                        |  | 3,856 53    |
|   |  | \$59,530 67 |

| MANUFACTURING ACCOUNT.          |            |     |
|---------------------------------|------------|-----|
| Operating expenses (gas) :      | Dr.        | Cr. |
| At works,                       | \$2,893 45 |     |
| For distribution,               | 32 92      |     |
| management,                     | 298 17     |     |
| taxes and incidentals,          | 294 94     |     |
|                                 | \$3,519 48 |     |
| Operating expenses (electric) : |            |     |
| At station,                     | \$9,053 59 |     |
| For distribution,               | 438 99     |     |
| management,                     | 298 19     |     |
| taxes and incidentals,          | 294 96     |     |
|                                 | 10,085 73  |     |

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Income from sale of gas, . . . . .                   |                    | \$3,876 33         |
| sale of electric light and power, . . . . .          |                    | 15,937 01          |
| Balance to profit and loss:                          |                    |                    |
| Gas, . . . . .                                       | \$356 85           |                    |
| Electric, . . . . .                                  | 5,851 28           |                    |
|  | <u>\$19,813 34</u> | <u>\$19,813 34</u> |
| <b>PROFIT AND LOSS ACCOUNT.</b>                      |                    |                    |
|  | Dr.                | Cr.                |
| Balance June 30, 1905, . . . . .                     | \$1,045 93         |                    |
| Balance of gas manufacturing account, . . . . .      |                    | \$356 85           |
| Balance of electric manufacturing account, . . . . . |                    | 5,851 28           |
| Other items of income, . . . . .                     |                    | 500 00             |
| Interest paid, . . . . .                             | 1,539 85           |                    |
| Other items, . . . . .                               | 265 82             |                    |
| Balance June 30, 1906, . . . . .                     | 3,856 53           |                    |
|  | <u>\$6,708 13</u>  | <u>\$6,708 13</u>  |

**SUBURBAN GAS AND ELECTRIC COMPANY.**  
(Reverse.)

| ASSETS.   |  |                     |
|---|--|---------------------|
| Street mains (gas), . . . . .                             |  | \$175,761 29        |
| Meters (gas), . . . . .                                   |  | 25,193 47           |
| Due for gas, . . . . .                                    |  | 2,516 76            |
| Stoves on hand, . . . . .                                 |  | 2,050 43            |
| Gas fixtures on hand, . . . . .                           |  | 1,000 00            |
| Real estate (electric), . . . . .                         |  | 76,671 74           |
| Steam plant (electric), . . . . .                         |  | 109,340 53          |
| Electric plant, . . . . .                                 |  | 63,431 63           |
| Electric lines, . . . . .                                 |  | 82,905 09           |
| Transformers, . . . . .                                   |  | 23,981 11           |
| Meters (electric), . . . . .                              |  | 22,141 09           |
| Arc lamps, . . . . .                                      |  | 14,076 11           |
| Due for electric light and power, . . . . .               |  | 13,408 29           |
| Fuel on hand (electric), . . . . .                        |  | 5,849 55            |
| Carbons on hand, . . . . .                                |  | 338 90              |
| Incandescent lamps on hand, . . . . .                     |  | 767 72              |
| Globes on hand, . . . . .                                 |  | 163 65              |
| Other electric materials on hand, . . . . .               |  | 2,838 37            |
| Motors on hand, . . . . .                                 |  | 408 05              |
| Electric fixtures on hand, . . . . .                      |  | 1,000 00            |
| Horses, wagons, etc., . . . . .                           |  | 3,768 17            |
| Sundry accounts due the company, . . . . .                |  | 14,424 33           |
| Office furniture, . . . . .                               |  | 2,182 88            |
| Cash on hand, . . . . .                                   |  | 10,978 01           |
| Total assets, as per books of the company, . . . . .      |  | <u>\$655,197 17</u> |
| LIABILITIES.  |  |                     |
| Capital stock, . . . . .                                  |  | \$453,000 00        |
| Notes payable, . . . . .                                  |  | 105,000 00          |
| Unpaid bills, . . . . .                                   |  | 34,891 84           |
| Deposits, . . . . .                                       |  | 7,358 00            |
| Premium on capital stock, . . . . .                       |  | 26,800 00           |
| Total liabilities, as per books of the company, . . . . . |  | <u>\$627,049 84</u> |
| Profit and loss balance, . . . . .                        |  | 28,147 33           |
|   |  | <u>\$655,197 17</u> |

| MANUFACTURING ACCOUNT.                               |             | Dr.          | Cr.          |
|--|-------------|--------------|--------------|
| Operating expenses (gas) :                           |             |              |              |
| For distribution, . . . . .                          | \$4,532 25  |              |              |
| management, . . . . .                                | 4,374 06    |              |              |
| taxes and incidentals, . . . . .                     | 4,785 18    |              |              |
| gas bought, . . . . .                                | 18,636 66   |              |              |
|  |             | \$32,328 15  |              |
| Operating expenses (electric) :                      |             |              |              |
| At station, . . . . .                                | \$17,783 67 |              |              |
| For distribution, . . . . .                          | 18,616 56   |              |              |
| management, . . . . .                                | 10,948 17   |              |              |
| taxes and incidentals, . . . . .                     | 10,590 87   |              |              |
| current bought, . . . . .                            | 8,571 42    |              |              |
|  |             | 66,510 69    |              |
| Income from sale of gas, . . . . .                   |             |              | \$40,624 30  |
| sale of electric light and power, . . . . .          |             |              | 108,997 12   |
| other sources (electric), . . . . .                  |             |              | 414 84       |
| Balance to profit and loss:                          |             |              |              |
| Gas, . . . . .                                       |             | 8,296 15     |              |
| Electric, . . . . .                                  |             | 42,901 27    |              |
|  |             | \$150,036 26 | \$150,036 26 |
| PROFIT AND LOSS ACCOUNT.                             |             | Dr.          | Cr.          |
| Balance June 30, 1905, . . . . .                     |             |              | \$23,559 29  |
| Balance of gas manufacturing account, . . . . .      |             |              | 8,296 15     |
| Balance of electric manufacturing account, . . . . . |             |              | 42,901 27    |
| Interest received, . . . . .                         |             |              | 246 38       |
| Jobbing, . . . . .                                   |             |              | 698 93       |
| Interest paid, . . . . .                             | \$2,932 95  |              |              |
| Dividends declared, . . . . .                        | 31,710 00   |              |              |
| Depreciation, . . . . .                              | 12,590 94   |              |              |
| Other items, . . . . .                               | 320 80      |              |              |
| Balance June 30, 1906, . . . . .                     | 28,147 33   |              |              |
|  |             | \$75,702 02  | \$75,702 02  |

## SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

| ASSETS.   |  |             |
|---|--|-------------|
| Real estate, . . . . .                                    |  | \$1,500 00  |
| Steam plant, . . . . .                                    |  | 3,305 61    |
| Electric plant, . . . . .                                 |  | 1,103 42    |
| Electric lines, . . . . .                                 |  | 4,457 52    |
| Transformers, . . . . .                                   |  | 416 51      |
| Meters, . . . . .   |  | 296 25      |
| Due for light and power, . . . . .                        |  | 30 55       |
| Fuel on hand, . . . . .                                   |  | 15 00       |
| Oil and waste on hand, . . . . .                          |  | 1 00        |
| Incandescent lamps on hand, . . . . .                     |  | 10 50       |
| Total assets, as per books of the company, . . . . .      |  | \$11,136 36 |
| Profit and loss balance, . . . . .                        |  | 423 50      |
|   |  | \$11,559 86 |
| LIABILITIES.  |  |             |
| Capital stock, . . . . .                                  |  | \$11,000 00 |
| Amounts due from the company, . . . . .                   |  | 559 86      |
| Total liabilities, as per books of the company, . . . . . |  | \$11,559 86 |

| MANUFACTURING ACCOUNT.                         |          | DR.        | CR.        |
|--|----------|------------|------------|
| Operating expenses:                            |          |            |            |
| At station, . . . . .                          | \$889 37 |            |            |
| management, . . . . .                          | 38 85    |            |            |
| taxes and incidentals, . . . . .               | 97 80    |            |            |
| current bought, . . . . .                      | 60 65    |            |            |
|  | <hr/>    | \$1,086 67 |            |
| Income from sale of light and power, . . . . . |          |            | \$663 17   |
| Balance to profit and loss, . . . . .          |          |            | 423 50     |
|  |          | <hr/>      | <hr/>      |
|  |          | \$1,086 67 | \$1,086 67 |
| PROFIT AND LOSS ACCOUNT.                       |          |            |            |
|  |          | DR.        | CR.        |
| Balance of manufacturing account, . . . . .    |          | \$423 50   |            |
| Balance June 30, 1906, . . . . .               |          |            | \$423 50   |
|  |          | <hr/>      | <hr/>      |
|  |          | \$423 50   | \$423 50   |

## SUNDERLAND GAS COMPANY.

(Unincorporated.)

## ASSETS.

|  |            |
|--|------------|
| Real estate, . . . . .                               | \$663 92   |
| Machinery and manufacturing appliances, . . . . .    | 1,075 00   |
| Street mains, . . . . .                              | 1,798 03   |
| Meters, . . . . .                                    | 98 00      |
| Cash on hand, . . . . .                              | 85 34      |
|  | <hr/>      |
| Total assets, as per books of the company, . . . . . | \$3,720 29 |
| Profit and loss balance, . . . . .                   | 102 21     |
|  | <hr/>      |
|  | \$3,822 50 |

## LIABILITIES.

|   |            |
|---|------------|
| Capital stock, . . . . .                                  | \$2,800 00 |
| Notes payable, . . . . .                                  | 1,000 00   |
| Interest accrued but not due, . . . . .                   | 22 50      |
|   | <hr/>      |
| Total liabilities, as per books of the company, . . . . . | \$3,822 50 |

## MANUFACTURING ACCOUNT.

| MANUFACTURING ACCOUNT.                      |          | DR.      | CR.      |
|---|----------|----------|----------|
| Operating expenses:                         |          |          |          |
| At works, . . . . .                         | \$252 53 |          |          |
| For distribution, . . . . .                 | 5 10     |          |          |
| taxes and incidentals, . . . . .            | 4 42     |          |          |
|   | <hr/>    | \$262 05 |          |
| Income from sale of gas, . . . . .          |          |          | \$328 97 |
| Balance to profit and loss, . . . . .       |          | 66 92    |          |
|   |          | <hr/>    | <hr/>    |
|   |          | \$328 97 | \$328 97 |
| PROFIT AND LOSS ACCOUNT.                    |          |          |          |
|   |          | DR.      | CR.      |
| Balance June 30, 1905, . . . . .            |          | \$114 98 |          |
| Balance of manufacturing account, . . . . . |          |          | \$66 92  |
| Interest paid, . . . . .                    |          | 54 15    |          |
| Balance June 30, 1906, . . . . .            |          |          | 102 21   |
|   |          | <hr/>    | <hr/>    |
|   |          | \$169 13 | \$169 13 |

## TAUNTON GAS LIGHT COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                               | \$49,000 00  |
| Machinery and manufacturing appliances, . . . . .    | 125,000 00   |
| Street mains, . . . . .                              | 78,000 00    |
| Meters, . . . . .                                    | 14,000 00    |
| Due for gas, . . . . .                               | 15,812 35    |
| Gas coal on hand, . . . . .                          | 10,089 53    |
| Coke on hand, . . . . .                              | 783 24       |
| Tar on hand, . . . . .                               | 280 00       |
| Enrichers on hand, . . . . .                         | 513 74       |
| Purifying materials on hand, . . . . .               | 1,377 00     |
| Other materials on hand, . . . . .                   | 387 00       |
| Stoves on hand, . . . . .                            | 1,428 39     |
| Fixtures on hand, . . . . .                          | 4,474 95     |
| Sundry accounts due the company, . . . . .           | 2,832 46     |
| Cash on hand, . . . . .                              | 5,084 96     |
| Notes receivable, . . . . .                          | 75 00        |
| Investments, . . . . .                               | 3,000 00     |
| Total assets, as per books of the company, . . . . . | \$312,138 62 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                  | \$160,000 00 |
| Bonds issued, . . . . .                                   | 80,000 00    |
| Deposits, . . . . .                                       | 20 00        |
| Interest accrued but not due, . . . . .                   | 1,333 34     |
| Total liabilities, as per books of the company, . . . . . | \$241,353 34 |
| Profit and loss balance, . . . . .                        | 70,785 28    |

\$312,138 62

## MANUFACTURING ACCOUNT.

|                                       | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| Operating expenses:                   |              |              |
| At works, . . . . .                   | \$50,971 06  |              |
| For distribution, . . . . .           | 7,193 23     |              |
| management, . . . . .                 | 6,313 95     |              |
| taxes and incidentals, . . . . .      | 9,232 97     |              |
|                                       | \$73,711 21  |              |
| Income from sale of gas, . . . . .    |              | \$89,796 76  |
| residuals, . . . . .                  |              | 16,154 88    |
| Balance to profit and loss, . . . . . | 32,240 43    |              |
|                                       | \$105,951 64 | \$105,951 64 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1905, . . . . .            |              | \$74,483 28  |
| Balance of manufacturing account, . . . . . |              | 32,240 43    |
| Interest received, . . . . .                |              | 47 41        |
| Rents, . . . . .                            |              | 210 00       |
| Interest paid, . . . . .                    | \$3,235 56   |              |
| Dividends declared, . . . . .               | 16,000 00    |              |
| Depreciation, . . . . .                     | 16,807 27    |              |
| Other items, . . . . .                      | 153 01       |              |
| Balance June 30, 1906, . . . . .            | 70,785 28    |              |
|   | \$106,961 12 | \$106,961 12 |

## TOWNSEND ELECTRIC PLANT.

(See U. S. ADAMS.)

TURNER, G. H.

(Charlemont.)

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.        | Cr.        |
|--|------------|------------|
| At station, . . . . .                          | \$1,287 50 |            |
| For distribution, . . . . .                    | 55 00      |            |
| management, . . . . .                          | 15 00      |            |
| taxes and incidentals, . . . . .               | 13 31      |            |
|  | \$1,370 81 |            |
| Income from sale of light and power, . . . . . |            | \$1,398 10 |
| Balance to profit and loss, . . . . .          | 27 29      |            |
|  | \$1,398 10 | \$1,398 10 |

## TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

## UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

## ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                               | \$4,833 50  |
| Steam plant, . . . . .                               | 12,751 62   |
| Electric plant, . . . . .                            | 9,745 46    |
| Electric lines, . . . . .                            | 32,974 08   |
| Transformers, . . . . .                              | 4,218 32    |
| Meters, . . . . .                                    | 3,270 16    |
| Arc lamps, . . . . .                                 | 3,233 40    |
| Due for light and power, . . . . .                   | 2,617 39    |
| Fuel on hand, . . . . .                              | 312 13      |
| Carbons on hand, . . . . .                           | 31 60       |
| Oil and waste on hand, . . . . .                     | 36 75       |
| Incandescent lamps on hand, . . . . .                | 107 25      |
| Globes on hand, . . . . .                            | 15 00       |
| Other materials on hand, . . . . .                   | 536 89      |
| Horses, wagons, etc., . . . . .                      | 584 30      |
| Office furniture, . . . . .                          | 25 00       |
| Cash on hand, . . . . .                              | 764 26      |
| Insurance and taxes, . . . . .                       | 233 51      |
| Total assets, as per books of the company, . . . . . | \$76,280 62 |

LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$20,000 00        |
| Bonds issued, . . . . .                                   | 30,000 00          |
| Notes payable, . . . . .                                  | 22,000 00          |
| Unpaid bills, . . . . .                                   | 1,120 07           |
| Total liabilities, as per books of the company, . . . . . | \$73,120 07        |
| Profit and loss balance, . . . . .                        | 3,170 55           |
|   | <u>\$76,290 62</u> |

MANUFACTURING ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Operating expenses:                            |                    |                    |
| At station, . . . . .                          | \$10,023 26        |                    |
| For distribution, . . . . .                    | 639 90             |                    |
| management, . . . . .                          | 35 87              |                    |
| taxes and incidentals, . . . . .               | 947 74             |                    |
|  | <u>\$11,646 77</u> |                    |
| Income from sale of light and power, . . . . . |                    | \$12,449 90        |
| other sources, . . . . .                       |                    | 60 00              |
| Balance to profit and loss, . . . . .          | 863 13             |                    |
|  | <u>\$12,509 90</u> | <u>\$12,509 90</u> |

PROFIT AND LOSS ACCOUNT.

|   | DR.               | CR.               |
|---|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            |                   | \$2,985 76        |
| Balance of manufacturing account, . . . . . |                   | 863 13            |
| Interest received, . . . . .                |                   | 1,800 00          |
| Jobbing, . . . . .                          |                   | 346 65            |
| Interest paid, . . . . .                    | \$2,824 99        |                   |
| Balance June 30, 1906, . . . . .            | 3,170 55          |                   |
|   | <u>\$5,995 54</u> | <u>\$5,995 54</u> |

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

|  |                       |
|--|-----------------------|
| Real estate, . . . . .                               | \$208,392 63          |
| Steam plant, . . . . .                               | 217,162 29            |
| Electric plant, . . . . .                            | 215,650 37            |
| Electric lines, . . . . .                            | 520,053 31            |
| Transformers, . . . . .                              | 43,459 85             |
| Meters, . . . . .                                    | 35,440 44             |
| Arc lamps, . . . . .                                 | 27,936 99             |
| Due for light and power, . . . . .                   | 33,804 99             |
| Fuel on hand, . . . . .                              | 13,577 26             |
| Carbons on hand, . . . . .                           | 307 60                |
| Incandescent lamps on hand, . . . . .                | 14,066 07             |
| Globes on hand, . . . . .                            | 733 29                |
| Other materials on hand, . . . . .                   | 31,680 84             |
| Fixtures on hand, . . . . .                          | 3,029 39              |
| Horses, wagons, etc., . . . . .                      | 3,200 00              |
| Sundry accounts due the company, . . . . .           | 1,714 48              |
| Office furniture, . . . . .                          | 546 30                |
| Cash on hand, . . . . .                              | 4,785 66              |
| Sinking funds, . . . . .                             | 69,700 00             |
| Investments, . . . . .                               | 482,800 00            |
| Total assets, as per books of the company, . . . . . | <u>\$1,928,041 76</u> |

## LIABILITIES.

|  |                |
|--|----------------|
| Capital stock, . . . . .                 | \$1,000,000 00 |
| Bonds issued, . . . . .                  | 200,000 00     |
| Notes payable, . . . . .                 | 315,000 00     |
| Unpaid bills, . . . . .                  | 31,964 92      |
| Deposits, . . . . .                      | 925 31         |
| Premium on capital stock, . . . . .      | 215,000 00     |
| Sinking fund instalments paid, . . . . . | 69,700 00      |

Total liabilities, as per books of the company, . . . . . \$1,832,590 23  
 Profit and loss balance, . . . . . 95,451 53

\$1,928,041 76

## MANUFACTURING ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Operating expenses:                            |                     |                     |
| At station, . . . . .                          | \$93,544 90         |                     |
| For distribution, . . . . .                    | 56,466 22           |                     |
| management, . . . . .                          | 27,710 86           |                     |
| taxes and incidentals, . . . . .               | 22,746 36           |                     |
|  | <u>\$200,468 34</u> |                     |
| Income from sale of light and power, . . . . . |                     | \$380,839 46        |
| Balance to profit and loss, . . . . .          | 180,371 12          |                     |
|  | <u>\$380,839 46</u> | <u>\$380,839 46</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1905, . . . . .            |                     | \$88,604 29         |
| Balance of manufacturing account, . . . . . |                     | 180,371 12          |
| Interest received, . . . . .                |                     | 2,700 00            |
| Rents, . . . . .                            |                     | 721 29              |
| Jobbing, . . . . .                          |                     | 6,495 89            |
| Other items of income, . . . . .            |                     | 31,050 96           |
| Interest paid, . . . . .                    | \$23,944 56         |                     |
| Dividends declared, . . . . .               | 80,000 00           |                     |
| Depreciation, . . . . .                     | 97,507 26           |                     |
| Other items, . . . . .                      | 13,040 20           |                     |
| Balance June 30, 1906, . . . . .            | 95,451 53           |                     |
|   | <u>\$309,943 55</u> | <u>\$309,943 55</u> |

## UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

## ASSETS.

|                                       |             |
|---------------------------------------|-------------|
| Real estate, . . . . .                | \$28,633 22 |
| Steam plant, . . . . .                | 34,736 22   |
| Electric plant, . . . . .             | 25,025 73   |
| Electric lines, . . . . .             | 85,143 28   |
| Transformers, . . . . .               | 17,159 21   |
| Meters, . . . . .                     | 6,326 37    |
| Arc lamps, . . . . .                  | 4,432 26    |
| Works improvement, . . . . .          | 20,190 00   |
| Due for light and power, . . . . .    | 4,510 99    |
| Fuel on hand, . . . . .               | 242 03      |
| Carbons on hand, . . . . .            | 10 63       |
| Oil and waste on hand, . . . . .      | 37 39       |
| Incandescent lamps on hand, . . . . . | 603 73      |
| Globes on hand, . . . . .             | 18 00       |
| Other materials on hand, . . . . .    | 1,448 15    |
| Horses, wagons, etc., . . . . .       | 1,294 47    |



CXXX

**GAS AND ELECTRIC LIGHT.**

[Jan.

|   |                     |
|---|---------------------|
| Sundry accounts due the company, . . . . .                  | \$605 52            |
| Office furniture, . . . . .                                 | 110 53              |
| Cash on hand, . . . . .                                     | 166 00              |
| Notes receivable, . . . . .                                 | 97 69               |
| Interest, . . . . .   | 40 20               |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$230,831 52</b> |
| Profit and loss balance, . . . . .                          | 8,981 63            |
|   | <b>\$239,813 15</b> |

**LIABILITIES.**

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$39,400 00         |
| Notes payable, . . . . .   | 191,946 11          |
| Unpaid bills, . . . . .  | 6,847 03            |
| Interest accrued but not due, . . . . .                          | 1,620 01            |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$239,813 15</b> |

**MANUFACTURING ACCOUNT.**

|  |                    |                    |
|--|--------------------|--------------------|
| Operating expenses:                            | Dr.                | Cr.                |
| At station, . . . . .                          | \$17,832 63        |                    |
| For distribution, . . . . .                    | 3,982 38           |                    |
| management, . . . . .                          | 1,108 48           |                    |
| taxes and incidentals, . . . . .               | 1,379 45           |                    |
|  | <u>\$24,302 94</u> |                    |
| Income from sale of light and power, . . . . . |                    | \$34,219 60        |
| other sources, . . . . .                       |                    | 141 00             |
| Balance to profit and loss, . . . . .          | 10,057 66          |                    |
|  | <u>\$34,360 60</u> | <u>\$34,360 60</u> |

**PROFIT AND LOSS ACCOUNT.**

|   |                    |                    |
|---|--------------------|--------------------|
|   | Dr.                | Cr.                |
| Balance June 30, 1905, . . . . .            | \$7,886 32         |                    |
| Balance of manufacturing account, . . . . . |                    | \$10,057 66        |
| Interest paid, . . . . .                    | 11,152 97          |                    |
| Balance June 30, 1906, . . . . .            |                    | 8,981 63           |
|   | <u>\$19,039 29</u> | <u>\$19,039 29</u> |

**VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.**

**ASSETS.**

|   |                   |
|---|-------------------|
| Real estate, . . . . .                                      | \$1,232 18        |
| Machinery and manufacturing appliances, . . . . .           | 1,212 77          |
| Street mains, . . . . .                                     | 4,413 82          |
| Meters, . . . . .   | 522 71            |
| Due for gas, . . . . .                                      | 231 02            |
| Other materials on hand, . . . . .                          | 37 15             |
| Office furniture, . . . . .                                 | 5 60              |
| Cash on hand, . . . . .                                     | 119 36            |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$7,774 61</b> |

**LIABILITIES.**

|  |                   |
|--|-------------------|
| Capital stock, . . . . .   | \$5,000 00        |
| Notes payable, . . . . .   | 2,600 00          |
| Unpaid bills, . . . . .  | 36 68             |
| Interest accrued but not due, . . . . .                          | 43 66             |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$7,680 34</b> |
| Profit and loss balance, . . . . .                               | 94 27             |
|  | <u>\$7,774 61</u> |

| MANUFACTURING ACCOUNT.                      |            | Dr.        | Cr.        |
|---|------------|------------|------------|
| Operating expenses:                         |            |            |            |
| At works, . . . . .                         | \$1,746 80 |            |            |
| For distribution, . . . . .                 | 83 00      |            |            |
| management, . . . . .                       | 179 54     |            |            |
| taxes and incidentals, . . . . .            | 65 56      |            |            |
|   | <hr/>      |            |            |
|   |            | \$2,074 90 |            |
| Income from sale of gas, . . . . .          |            |            | \$2,425 32 |
| Balance to profit and loss, . . . . .       |            | 350 42     |            |
|   |            | <hr/>      |            |
|   |            | \$2,425 32 | \$2,425 32 |
| PROFIT AND LOSS ACCOUNT.                    |            |            |            |
|   |            | Dr.        | Cr.        |
| Balance June 30, 1905, . . . . .            |            | \$124 24   |            |
| Balance of manufacturing account, . . . . . |            |            | \$350 42   |
| Interest paid, . . . . .                    |            | 131 91     |            |
| Balance June 30, 1906, . . . . .            |            | 94 27      |            |
|   |            | <hr/>      |            |
|   |            | \$350 42   | \$350 42   |

## WALTHAM GAS LIGHT COMPANY.

| ASSETS.   |  |              |
|---|--|--------------|
| Real estate (gas), . . . . .                            |  | \$71,672 34  |
| Machinery and manufacturing appliances (gas), . . . . . |  | 82,500 00    |
| Street mains (gas), . . . . .                           |  | 76,800 00    |
| Meters (gas), . . . . .                                 |  | 13,900 00    |
| Due for gas, . . . . .                                  |  | 6,300 46     |
| Gas coal on hand, . . . . .                             |  | 3,750 82     |
| Coke on hand, . . . . .                                 |  | 344 90       |
| Tar on hand, . . . . .                                  |  | 936 75       |
| Enrichers on hand, . . . . .                            |  | 404 67       |
| Purifying materials on hand, . . . . .                  |  | 422 00       |
| Other gas materials on hand, . . . . .                  |  | 2,907 49     |
| Stoves on hand, . . . . .                               |  | 1,947 55     |
| Real estate (electric), . . . . .                       |  | 70,000 00    |
| Steam plant (electric), . . . . .                       |  | 28,000 00    |
| Electric plant, . . . . .                               |  | 24,700 00    |
| Electric lines, . . . . .                               |  | 33,500 00    |
| Transformers, . . . . .                                 |  | 4,122 00     |
| Meters (electric), . . . . .                            |  | 8,700 00     |
| Arc lamps, . . . . .                                    |  | 1,400 00     |
| Due for electric light and power, . . . . .             |  | 10,912 99    |
| Fuel on hand (electric), . . . . .                      |  | 5,897 54     |
| Carbons on hand, . . . . .                              |  | 127 58       |
| Oil and waste on hand, . . . . .                        |  | 42 15        |
| Incandescent lamps on hand, . . . . .                   |  | 315 02       |
| Globes on hand, . . . . .                               |  | 123 04       |
| Other electric materials on hand, . . . . .             |  | 3,497 28     |
| Horses, wagons, etc., . . . . .                         |  | 2,300 00     |
| Sundry accounts due the company, . . . . .              |  | 4,432 76     |
| Office furniture, . . . . .                             |  | 1,900 00     |
| Cash on hand, . . . . .                                 |  | 507 47       |
| Works in process, . . . . .                             |  | 156,662 61   |
|   |  | <hr/>        |
| Total assets, as per books of the company, . . . . .    |  | \$619,027 42 |

## LIABILITIES.

|   |  |                     |
|---|--|---------------------|
| Capital stock, . . . . .                                  |  | \$324,700 00        |
| Notes payable, . . . . .                                  |  | 175,000 00          |
| Unpaid bills, . . . . .                                   |  | 6,638 98            |
| Deposits, . . . . .                                       |  | 1,855 00            |
| Reserved fund, . . . . .                                  |  | 5,500 00            |
| Premium on capital stock, . . . . .                       |  | 36,000 00           |
| Total liabilities, as per books of the company, . . . . . |  | \$549,693 98        |
| Profit and loss balance, . . . . .                        |  | 69,333 44           |
|   |  | <u>\$619,027 42</u> |

## MANUFACTURING ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Operating expenses (gas) :                  |                     |                     |
| At works, . . . . .                         | \$24,208 28         |                     |
| For distribution, . . . . .                 | 6,898 09            |                     |
| management, . . . . .                       | 7,709 34            |                     |
| taxes and incidentals, . . . . .            | 4,555 91            |                     |
| gas bought, . . . . .                       | 18,330 00           |                     |
|   | <u>\$61,701 62</u>  |                     |
| Operating expenses (electric) :             |                     |                     |
| At station, . . . . .                       | \$34,345 00         |                     |
| For distribution, . . . . .                 | 28,685 77           |                     |
| management, . . . . .                       | 7,709 34            |                     |
| taxes and incidentals, . . . . .            | 4,555 94            |                     |
|   | <u>75,296 05</u>    |                     |
| Income from sale of gas, . . . . .          |                     | \$79,967 27         |
| residuals, . . . . .                        |                     | 5,720 72            |
| sale of electric light and power, . . . . . |                     | 98,905 39           |
| Balance to profit and loss :                |                     |                     |
| Gas, . . . . .                              | 23,986 37           |                     |
| Electric, . . . . .                         | 23,609 34           |                     |
|   | <u>\$184,593 38</u> | <u>\$184,593 38</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Balance June 30, 1905, . . . . .                     |                     | \$54,922 27         |
| Balance of gas manufacturing account, . . . . .      |                     | 23,986 37           |
| Balance of electric manufacturing account, . . . . . |                     | 23,609 34           |
| Interest received, . . . . .                         |                     | 226 71              |
| Rents, . . . . .                                     |                     | 1,724 98            |
| Interest paid, . . . . .                             | \$4,445 83          |                     |
| Dividends declared, . . . . .                        | 30,220 00           |                     |
| Other items, . . . . .                               | 470 40              |                     |
| Balance June 30, 1906, . . . . .                     | 69,333 44           |                     |
|  | <u>\$104,469 67</u> | <u>\$104,469 67</u> |

## WARE.

(See OTIS COMPANY, GAS WORKS OF THE.)

## WARE ELECTRIC COMPANY.

## ASSETS

|                           |            |
|---------------------------|------------|
| Real estate, . . . . .    | \$7,450 00 |
| Steam plant, . . . . .    | 19,194 10  |
| Electric plant, . . . . . | 18,107 48  |

|  |             |
|--|-------------|
| Electric lines, . . . . .                  | \$15,965 58 |
| Transformers, . . . . .                    | 2,695 57    |
| Meters, . . . . .                          | 1,243 25    |
| Arc lamps, . . . . .                       | 3,926 00    |
| Due for light and power, . . . . .         | 13 48       |
| Fuel on hand, . . . . .                    | 281 30      |
| Carbons on hand, . . . . .                 | 34 33       |
| Oil and waste on hand, . . . . .           | 30 25       |
| Incandescent lamps on hand, . . . . .      | 174 64      |
| Globes on hand, . . . . .                  | 17 44       |
| Other materials on hand, . . . . .         | 337 23      |
| Fixtures on hand, . . . . .                | 280 03      |
| Sundry accounts due the company, . . . . . | 103 79      |
| Cash on hand, . . . . .                    | 1,520 00    |

Total assets, as per books of the company, . . . . . \$71,374 47

**LIABILITIES.**

|   |             |
|---|-------------|
| Capital stock, . . . . .                | \$40,000 00 |
| Notes payable, . . . . .                | 27,000 00   |
| Unpaid bills, . . . . .                 | 1,158 94    |
| Interest accrued but not due, . . . . . | 397 09      |

Total liabilities, as per books of the company, . . . . . \$68,556 03

Profit and loss balance, . . . . . 2,818 44

\$71,374 47

**MANUFACTURING ACCOUNT.**

| Operating expenses:                            | Dr.         | Cr.         |
|--|-------------|-------------|
| At station, . . . . . \$6,035 74               |             |             |
| For distribution, . . . . . 1,618 46           |             |             |
| management, . . . . . 381 29                   |             |             |
| taxes and incidentals, . . . . . 1,004 12      |             |             |
|  | \$9,039 61  |             |
| Income from sale of light and power, . . . . . |             | \$14,871 25 |
| Balance to profit and loss, . . . . .          | 5,831 64    |             |
|  | \$14,871 25 | \$14,871 25 |

**PROFIT AND LOSS ACCOUNT.**

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            |            | \$2,311 45 |
| Balance of manufacturing account, . . . . . |            | 5,831 64   |
| Jobbing, . . . . .                          |            | 107 64     |
| Interest paid, . . . . .                    | \$1,659 59 |            |
| Dividends declared, . . . . .               | 2,400 00   |            |
| Other items, . . . . .                      | 1,372 70   |            |
| Balance June 30, 1906, . . . . .            | 2,818 44   |            |
|   | \$8,250 73 | \$8,250 73 |

**WEBSTER ELECTRIC COMPANY.**

**ASSETS.**

|   |             |
|---|-------------|
| Real estate (gas), . . . . .                            | \$13,638 44 |
| Machinery and manufacturing appliances (gas), . . . . . | 19,000 00   |
| Street mains (gas), . . . . .                           | 16,900 00   |
| Meters (gas), . . . . .                                 | 5,300 00    |
| Due for gas, . . . . .                                  | 3,816 08    |
| Gas coal on hand, . . . . .                             | 363 00      |
| Enrichers on hand, . . . . .                            | 337 50      |

|   |                     |
|---|---------------------|
| Other gas materials on hand, . . . . .                      | \$403 81            |
| Stoves on hand, . . . . .                                   | 240 61              |
| Gas fixtures on hand, . . . . .                             | 111 99              |
| Real estate (electric), . . . . .                           | 10,267 81           |
| Steam plant (electric), . . . . .                           | 16,500 00           |
| Electric plant, . . . . .                                   | 15,500 00           |
| Electric lines, . . . . .                                   | 22,400 00           |
| Transformers, . . . . .                                     | 5,400 00            |
| Meters (electric), . . . . .                                | 3,500 00            |
| Arc lamps, . . . . .  | 3,500 00            |
| Due for electric light and power, . . . . .                 | 5,327 83            |
| Fuel on hand (electric), . . . . .                          | 626 65              |
| Carbons on hand, . . . . .                                  | 53 28               |
| Oil and waste on hand, . . . . .                            | 23 88               |
| Incandescent lamps on hand, . . . . .                       | 1,504 92            |
| Globes on hand, . . . . .                                   | 100 08              |
| Other electric materials on hand, . . . . .                 | 340 92              |
| Electric fixtures on hand, . . . . .                        | 301 71              |
| Horses, wagons, etc., . . . . .                             | 477 95              |
| Sundry accounts due the company, . . . . .                  | 2,912 29            |
| Office furniture, . . . . .                                 | 466 77              |
| Cash on hand, . . . . .                                     | 1,627 28            |
| Investments, . . . . .                                      | 245 87              |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$151,188 67</b> |

**LIABILITIES.**

|  |                     |
|--|---------------------|
| Capital stock, . . . . .   | \$95,000 00         |
| Bonds issued, . . . . .  | 25,000 00           |
| Notes payable, . . . . .   | 15,000 00           |
| Unpaid bills, . . . . .  | 6,778 45            |
| Interest accrued but not due, . . . . .                          | 312 50              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$142,090 95</b> |
| Profit and loss balance, . . . . .                               | 9,097 72            |
|  | <b>\$151,188 67</b> |

**MANUFACTURING ACCOUNT.**

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Operating expenses (gas) :                  |                   |                   |
| At works, . . . . .                         | \$6,572 28        |                   |
| For distribution, . . . . .                 | 108 50            |                   |
| management, . . . . .                       | 1,099 58          |                   |
| taxes and incidentals, . . . . .            | 494 89            |                   |
|   | <u>          </u> | \$8,275 25        |
| Operating expenses (electric) :             |                   |                   |
| At station, . . . . .                       | \$10,146 19       |                   |
| For distribution, . . . . .                 | 3,942 01          |                   |
| management, . . . . .                       | 2,097 18          |                   |
| taxes and incidentals, . . . . .            | 1,089 83          |                   |
|   | <u>          </u> | 17,275 21         |
| Income from sale of gas, . . . . .          |                   | \$14,563 60       |
| other sources (gas), . . . . .              |                   | 13 60             |
| sale of electric light and power, . . . . . |                   | 26,484 17         |
| other sources (electric), . . . . .         |                   | 125 00            |
| Balance to profit and loss :                |                   |                   |
| Gas, . . . . .                              | 6,301 95          |                   |
| Electric, . . . . .                         | 9,833 96          |                   |
|   | <u>          </u> | \$41,186 37-      |
|   |                   | <u>          </u> |
|   |                   | \$41,186 37       |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Balance June 30, 1906, . . . . .                     |                    | \$6,216 59         |
| Balance of gas manufacturing account, . . . . .      |                    | 6,301 95           |
| Balance of electric manufacturing account, . . . . . |                    | 9,333 96           |
| Rents, . . . . .                                     |                    | 135 22             |
| Interest paid, . . . . .                             | \$2,259 99         |                    |
| Dividends declared, . . . . .                        | 5,362 50           |                    |
| Depreciation, . . . . .                              | 4,832 47           |                    |
| Other items, . . . . .                               | 435 04             |                    |
| Balance June 30, 1906, . . . . .                     | 9,097 72           |                    |
|  | <u>\$21,987 72</u> | <u>\$21,987 72</u> |

## WESTBOROUGH GAS AND ELECTRIC COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                               | \$4,976 27         |
| Steam plant, . . . . .                               | 6,979 04           |
| Electric plant, . . . . .                            | 11,856 92          |
| Electric lines, . . . . .                            | 15,185 21          |
| Transformers, . . . . .                              | 4,946 60           |
| Meters, . . . . .                                    | 4,821 30           |
| Arc lamps, . . . . .                                 | 966 96             |
| Due for light and power, . . . . .                   | 2,634 83           |
| Fuel on hand, . . . . .                              | 229 68             |
| Carbons on hand, . . . . .                           | 25 02              |
| Oil and waste on hand, . . . . .                     | 41 20              |
| Incandescent lamps on hand, . . . . .                | 259 61             |
| Globes on hand, . . . . .                            | 54 35              |
| Other materials on hand, . . . . .                   | 1,163 07           |
| Motors on hand, . . . . .                            | 663 09             |
| Sundry accounts due the company, . . . . .           | 956 55             |
| Office furniture, . . . . .                          | 390 28             |
| Cash on hand, . . . . .                              | 4,406 75           |
| Investments, . . . . .                               | 1,329 40           |
| Total assets, as per books of the company, . . . . . | <u>\$61,886 13</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$25,000 00        |
| Notes payable, . . . . .                                  | 18,000 00          |
| Unpaid bills, . . . . .                                   | 1,163 06           |
| Interest accrued but not due, . . . . .                   | 280 00             |
| Total liabilities, as per books of the company, . . . . . | <u>\$44,443 06</u> |
| Profit and loss balance, . . . . .                        | 17,443 07          |
|   | <u>\$61,886 13</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.                | Cr.                |
|--|--------------------|--------------------|
| At station, . . . . .                          | \$3,880 29         |                    |
| For distribution, . . . . .                    | 2,086 35           |                    |
| management, . . . . .                          | 1,508 56           |                    |
| taxes and incidentals, . . . . .               | 871 31             |                    |
|  | <u>\$8,346 51</u>  |                    |
| Income from sale of light and power, . . . . . |                    | \$12,143 30        |
| Balance to profit and loss, . . . . .          | 3,796 79           |                    |
|  | <u>\$12,143 30</u> | <u>\$12,143 30</u> |

PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$15,452 50 |
| Balance of manufacturing account, . . . . . |             | 3,796 79    |
| Rents, . . . . .                            |             | 105 00      |
| Jobbing, . . . . .                          |             | 49 76       |
| Other items of income, . . . . .            |             | 5 57        |
| Interest paid, . . . . .                    | \$936 04    |             |
| Dividends declared, . . . . .               | 1,000 00    |             |
| Other items, . . . . .                      | 30 51       |             |
| Balance June 30, 1906, . . . . .            | 17,443 07   |             |
|   | \$19,409 62 | \$19,409 62 |

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

|  |             |
|--|-------------|
| Steam plant, . . . . .                               | \$1,522 81  |
| Electric plant, . . . . .                            | 9,139 23    |
| Electric lines, . . . . .                            | 25,593 49   |
| Transformers, . . . . .                              | 5,841 64    |
| Meters, . . . . .                                    | 3,011 38    |
| Due for light and power, . . . . .                   | 4,350 28    |
| Incandescent lamps on hand, . . . . .                | 350 30      |
| Cash on hand, . . . . .                              | 4,011 48    |
| Notes receivable, . . . . .                          | 2,000 00    |
| Total assets, as per books of the company, . . . . . | \$55,820 61 |

LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                  | \$30,000 00 |
| Notes payable, . . . . .                                  | 6,200 00    |
| Unpaid bills, . . . . .                                   | 507 22      |
| Interest due but not paid, . . . . .                      | 195 00      |
| Total liabilities, as per books of the company, . . . . . | \$36,902 22 |
| Profit and loss balance, . . . . .                        | 18,918 39   |
|   | \$55,820 61 |

MANUFACTURING ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Operating expenses:                            |             |             |
| At station, . . . . .                          | \$7,823 50  |             |
| For distribution, . . . . .                    | 1,961 84    |             |
| management, . . . . .                          | 700 00      |             |
| taxes and incidentals, . . . . .               | 675 68      |             |
|  | \$11,161 02 |             |
| Income from sale of light and power, . . . . . |             | \$16,460 37 |
| Balance to profit and loss, . . . . .          | 5,299 35    |             |
|  | \$16,460 37 | \$16,460 37 |

PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$16,326 88 |
| Balance of manufacturing account, . . . . . |             | 5,299 35    |
| Interest paid, . . . . .                    | \$307 84    |             |
| Dividends declared, . . . . .               | 2,400 00    |             |
| Balance June 30, 1906, . . . . .            | 18,918 39   |             |
|   | \$21,626 23 | \$21,626 23 |

## WEYMOUTH LIGHT AND POWER COMPANY.

| ASSETS.   |             |             |              |
|---|-------------|-------------|--------------|
| Real estate, . . . . .                                    |             |             | \$15,294 19  |
| Steam plant, . . . . .                                    |             |             | 34,806 07    |
| Electric plant, . . . . .                                 |             |             | 41,698 62    |
| Electric lines, . . . . .                                 |             |             | 82,814 38    |
| Transformers, . . . . .                                   |             |             | 4,795 74     |
| Meters, . . . . .   |             |             | 5,480 59     |
| Arc lamps, . . . . .                                      |             |             | 3,222 94     |
| Due for light and power, . . . . .                        |             |             | 6,520 40     |
| Fuel on hand, . . . . .                                   |             |             | 2,069 50     |
| Carbons on hand, . . . . .                                |             |             | 8 00         |
| Oil and waste on hand, . . . . .                          |             |             | 108 25       |
| Incandescent lamps on hand, . . . . .                     |             |             | 306 31       |
| Globes on hand, . . . . .                                 |             |             | 5 00         |
| Other materials on hand, . . . . .                        |             |             | 1,294 85     |
| Motors on hand, . . . . .                                 |             |             | 4,836 56     |
| Fixtures on hand, . . . . .                               |             |             | 686 47       |
| Horses, wagons, etc., . . . . .                           |             |             | 1,409 71     |
| Sundry accounts due the company, . . . . .                |             |             | 3,820 81     |
| Office furniture, . . . . .                               |             |             | 451 86       |
| Cash on hand, . . . . .                                   |             |             | 803 59       |
|   |             |             | <hr/>        |
| Total assets, as per books of the company, . . . . .      |             |             | \$210,423 84 |
| LIABILITIES.  |             |             |              |
| Capital stock, . . . . .                                  |             |             | \$50,000 00  |
| Bonds issued, . . . . .                                   |             |             | 50,000 00    |
| Notes payable, . . . . .                                  |             |             | 41,372 86    |
| Unpaid bills, . . . . .                                   |             |             | 54,171 90    |
| Interest accrued but not due, . . . . .                   |             |             | 1,072 50     |
|   |             |             | <hr/>        |
| Total liabilities, as per books of the company, . . . . . |             |             | \$196,617 26 |
| Profit and loss balance, . . . . .                        |             |             | 13,806 58    |
|   |             |             | <hr/>        |
|   |             |             | \$210,423 84 |
| MANUFACTURING ACCOUNT.                                    |             | Dr.         | Cr.          |
| Operating expenses:                                       |             |             |              |
| At station, . . . . .                                     | \$13,980 31 |             |              |
| For distribution, . . . . .                               | 4,654 21    |             |              |
| management, . . . . .                                     | 3,195 59    |             |              |
| taxes and incidentals, . . . . .                          | 2,109 46    |             |              |
|   | <hr/>       |             |              |
|   |             | \$23,939 57 |              |
| Income from sale of light and power, . . . . .            |             |             | \$37,268 98  |
| other sources, . . . . .                                  |             |             | 487 85       |
| Balance to profit and loss, . . . . .                     |             | 13,817 26   |              |
|   |             | <hr/>       |              |
|   |             | \$37,756 83 | \$37,756 83  |
| PROFIT AND LOSS ACCOUNT.                                  |             | Dr.         | Cr.          |
| Balance June 30, 1905, . . . . .                          |             |             | \$11,187 55  |
| Balance of manufacturing account, . . . . .               |             |             | 13,817 26    |
| Jobbing, . . . . .  |             |             | 835 39       |
| Other items of income, . . . . .                          |             |             | 182 23       |
| Interest paid, . . . . .                                  | \$7,253 35  |             |              |
| Dividends declared, . . . . .                             | 4,962 50    |             |              |
| Balance June 30, 1906, . . . . .                          | 13,806 58   |             |              |
|   | <hr/>       |             |              |
|   |             | \$26,022 43 | \$26,022 43  |



WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

|   |                    |
|---|--------------------|
| Real estate (gas), . . . . .                                | \$11,000 00        |
| Machinery and manufacturing appliances (gas), . . . . .     | 8,500 00           |
| Street mains (gas), . . . . .                               | 24,300 00          |
| Meters, (gas), . . . . .                                    | 1,646 00           |
| Due for gas, . . . . .                                      | 765 75             |
| Stoves on hand, . . . . .                                   | 406 39             |
| Real estate (electric), . . . . .                           | 1,000 00           |
| Electric lines, . . . . .                                   | 9,000 00           |
| Transformers, . . . . .                                     | 2,831 00           |
| Meters (electric), . . . . .                                | 2,088 50           |
| Arc lamps, . . . . .  | 576 00             |
| Due for electric light and power, . . . . .                 | 1,361 88           |
| Incandescent lamps on hand, . . . . .                       | 900 00             |
| Electric fixtures on hand, . . . . .                        | 3 65               |
| Horses, wagons, etc., . . . . .                             | 375 00             |
| Sundry accounts due the company, . . . . .                  | 344 67             |
| Office furniture, . . . . .                                 | 325 00             |
| Cash on hand, . . . . .                                     | 617 99             |
| <b>Total assets, as per books of the company, . . . . .</b> | <b>\$66,041 83</b> |

LIABILITIES.

|  |                    |
|--|--------------------|
| Capital stock, . . . . .   | \$20,000 00        |
| Notes payable, . . . . .   | 32,300 00          |
| Unpaid bills, . . . . .  | 1,041 66           |
| Deposits, . . . . .  | 63 86              |
| <b>Total liabilities, as per books of the company, . . . . .</b> | <b>\$53,405 52</b> |
| Profit and loss balance, . . . . .                               | 12,636 31          |
|  | <b>\$66,041 83</b> |

MANUFACTURING ACCOUNT.

|                                  | DR.      | CR.        |
|----------------------------------|----------|------------|
| Operating expenses (gas) :       |          |            |
| At works, . . . . .              | \$11 70  |            |
| For distribution, . . . . .      | 1,164 01 |            |
| management, . . . . .            | 184 07   |            |
| taxes and incidentals, . . . . . | 323 31   |            |
| gas bought, . . . . .            | 3,385 46 |            |
|                                  |          | \$5,068 55 |
| Operating expenses (electric) :  |          |            |
| At station, . . . . .            | \$14 30  |            |
| For distribution, . . . . .      | 1,378 24 |            |
| management, . . . . .            | 224 97   |            |
| taxes and incidentals, . . . . . | 198 17   |            |
| current bought, . . . . .        | 3,190 12 |            |
|                                  |          | 5,005 80   |

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Income from sale of gas, . . . . .                   |                    | \$7,277 48         |
| sale of light and power, . . . . .                   |                    | 8,986 68           |
| Balance to profit and loss:                          |                    |                    |
| Gas, . . . . .                                       | \$2,208 93         |                    |
| Electric, . . . . .                                  | 3,980 88           |                    |
|  | <u>\$16,264 16</u> | <u>\$16,264 16</u> |
| <b>PROFIT AND LOSS ACCOUNT.</b>                      |                    |                    |
|  | Dr.                | Cr.                |
| Balance June 30, 1906, . . . . .                     |                    | \$9,816 54         |
| Balance of gas manufacturing account, . . . . .      |                    | 2,208 93           |
| Balance of electric manufacturing account, . . . . . |                    | 3,980 88           |
| Rents, . . . . .                                     |                    | 150 00             |
| Interest paid, . . . . .                             | \$1,395 52         |                    |
| Dividends declared, . . . . .                        | 1,200 00           |                    |
| Depreciation, . . . . .                              | 888 41             |                    |
| Other items, . . . . .                               | 36 11              |                    |
| Balance June 30, 1906, . . . . .                     | 12,636 31          |                    |
|  | <u>\$16,156 35</u> | <u>\$16,156 35</u> |

#### WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

| ASSETS.   |  |                    |
|---|--|--------------------|
| Steam plant, . . . . .                                    |  | \$1,359 76         |
| Electric plant, . . . . .                                 |  | 17,686 67          |
| Electric lines, . . . . .                                 |  | 16,358 00          |
| Transformers, . . . . .                                   |  | 3,848 72           |
| Meters, . . . . .   |  | 3,770 67           |
| Arc lamps, . . . . .                                      |  | 3,497 70           |
| Due for light and power, . . . . .                        |  | 3,065 70           |
| Carbons on hand, . . . . .                                |  | 33 12              |
| Oil and waste on hand, . . . . .                          |  | 37 52              |
| Incandescent lamps on hand, . . . . .                     |  | 106 94             |
| Globes on hand, . . . . .                                 |  | 30 73              |
| Other materials on hand, . . . . .                        |  | 392 21             |
| Motors on hand, . . . . .                                 |  | 173 51             |
| Fixtures on hand, . . . . .                               |  | 244 85             |
| Horses, wagons, etc., . . . . .                           |  | 283 38             |
| Sundry accounts due the company, . . . . .                |  | 795 84             |
| Office furniture, . . . . .                               |  | 191 72             |
| Cash on hand, . . . . .                                   |  | 532 21             |
| Insurance, . . . . .                                      |  | 180 41             |
| Total assets, as per books of the company, . . . . .      |  | <u>\$52,589 66</u> |
| LIABILITIES.  |  |                    |
| Capital stock, . . . . .                                  |  | \$12,000 00        |
| Bonds issued, . . . . .                                   |  | 9,500 00           |
| Notes payable, . . . . .                                  |  | 7,200 00           |
| Unpaid bills, . . . . .                                   |  | 313 72             |
| Interest due but not paid, . . . . .                      |  | 76 50              |
| Interest accrued but not due, . . . . .                   |  | 69 84              |
| Total liabilities, as per books of the company, . . . . . |  | <u>\$29,160 06</u> |
| Profit and loss balance, . . . . .                        |  | 23,429 60          |
|   |  | <u>\$52,589 66</u> |

| MANUFACTURING ACCOUNT.                         |                   | Dr.                | Cr.                |
|--|-------------------|--------------------|--------------------|
| Operating expenses:                            |                   |                    |                    |
| At station, . . . . .                          | \$4,359 07        |                    |                    |
| For distribution, . . . . .                    | 376 24            |                    |                    |
| management, . . . . .                          | 1,352 93          |                    |                    |
| taxes and incidentals, . . . . .               | 616 79            |                    |                    |
|  | <u>          </u> | \$6,705 03         |                    |
| Income from sale of light and power, . . . . . |                   |                    | \$10,792 54        |
| other sources, . . . . .                       |                   |                    | 151 66             |
| Balance to profit and loss, . . . . .          |                   | 4,239 17           |                    |
|  |                   | <u>\$10,944 20</u> | <u>\$10,944 20</u> |
| PROFIT AND LOSS ACCOUNT.                       |                   |                    |                    |
|  |                   | Dr.                | Cr.                |
| Balance June 30, 1906, . . . . .               |                   |                    | \$19,989 89        |
| Balance of manufacturing account, . . . . .    |                   |                    | 4,239 17           |
| Jobbing, . . . . .                             |                   |                    | 197 71             |
| Interest paid, . . . . .                       |                   | \$917 02           |                    |
| Other items, . . . . .                         |                   | 80 15              |                    |
| Balance June 30, 1906, . . . . .               |                   | 23,429 60          |                    |
|  |                   | <u>\$24,426 77</u> | <u>\$24,426 77</u> |

WOBUEN GAS LIGHT COMPANY.

| ASSETS.   |                   | Dr.         | Cr.                |
|---|-------------------|-------------|--------------------|
| Real estate, . . . . .                                    |                   |             | \$17,615 25        |
| Machinery and manufacturing appliances, . . . . .         |                   |             | 28,000 00          |
| Street mains, . . . . .                                   |                   |             | 24,000 00          |
| Meters, . . . . .   |                   |             | 3,000 00           |
| Due for gas, . . . . .                                    |                   |             | 2,395 96           |
| Gas coal on hand, . . . . .                               |                   |             | 3,773 23           |
| Coke on hand, . . . . .                                   |                   |             | 150 00             |
| Tar on hand, . . . . .                                    |                   |             | 225 00             |
| Purifying materials on hand, . . . . .                    |                   |             | 120 00             |
| Stoves and fixtures on hand, . . . . .                    |                   |             | 564 25             |
| Office furniture, . . . . .                               |                   |             | 264 90             |
| Cash on hand, . . . . .                                   |                   |             | 2,917 63           |
| Investments, . . . . .                                    |                   |             | 8,000 00           |
|   |                   |             | <u>          </u>  |
| Total assets, as per books of the company, . . . . .      |                   |             | \$91,026 22        |
| LIABILITIES.  |                   |             |                    |
| Capital stock, . . . . .                                  |                   |             | \$45,100 00        |
| Deposits, . . . . .                                       |                   |             | 172 00             |
| Depreciation fund, . . . . .                              |                   |             | 3,000 00           |
|   |                   |             | <u>          </u>  |
| Total liabilities, as per books of the company, . . . . . |                   |             | \$48,272 00        |
| Profit and loss balance, . . . . .                        |                   |             | 42,754 22          |
|   |                   |             | <u>\$91,026 22</u> |
| MANUFACTURING ACCOUNT.                                    |                   | Dr.         | Cr.                |
| Operating expenses:                                       |                   |             |                    |
| At works, . . . . .                                       | \$11,868 81       |             |                    |
| For distribution, . . . . .                               | 1,197 61          |             |                    |
| management, . . . . .                                     | 3,251 01          |             |                    |
| taxes and incidentals, . . . . .                          | 1,882 04          |             |                    |
|   | <u>          </u> | \$18,199 47 |                    |

|                                       | DR.         | CR.         |
|---------------------------------------|-------------|-------------|
| Income from sale of gas, . . . . .    |             | \$20,089 39 |
| residuals, . . . . .                  |             | 2,692 95    |
| other sources, . . . . .              |             | 58 25       |
| Balance to profit and loss, . . . . . | \$4,641 12  |             |
|                                       | \$22,840 59 | \$22,840 59 |

PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            |             | \$42,160 93 |
| Balance of manufacturing account, . . . . . |             | 4,641 12    |
| Interest received, . . . . .                |             | 308 03      |
| Jobbing, . . . . .                          |             | 331 77      |
| Dividends declared, . . . . .               | \$3,608 00  |             |
| Depreciation, . . . . .                     | 1,079 63    |             |
| Balance June 30, 1906, . . . . .            | 42,754 22   |             |
|   | \$47,441 85 | \$47,441 85 |

WOODVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

|  |            |
|--|------------|
| Electric plant, . . . . .                            | \$900 00   |
| Electric lines, . . . . .                            | 2,104 23   |
| Transformers, . . . . .                              | 633 70     |
| Meters, . . . . .                                    | 234 90     |
| Due for light and power, . . . . .                   | 182 58     |
| Oil and waste on hand, . . . . .                     | 1 75       |
| Total assets, as per books of the company, . . . . . | \$4,057 16 |

LIABILITIES.

|   |            |
|---|------------|
| Capital stock, . . . . .                                  | \$3,600 00 |
| Unpaid bills, . . . . .                                   | 188 42     |
| Total liabilities, as per books of the company, . . . . . | \$3,788 42 |
| Profit and loss balance, . . . . .                        | 268 74     |
|   | \$4,057 16 |

MANUFACTURING ACCOUNT.

|  | DR.        | CR.        |
|--|------------|------------|
| Operating expenses:                            |            |            |
| At station, . . . . .                          | \$1,508 05 |            |
| For distribution, . . . . .                    | 43 89      |            |
|  | \$1,551 94 |            |
| Income from sale of light and power, . . . . . |            | \$1,810 68 |
| other sources, . . . . .                       |            | 10 00      |
| Balance to profit and loss, . . . . .          | 268 74     |            |
|  | \$1,820 68 | \$1,820 68 |

PROFIT AND LOSS ACCOUNT.

|   | DR.      | CR.      |
|---|----------|----------|
| Balance of manufacturing account, . . . . . |          | \$268 74 |
| Balance June 30, 1906, . . . . .            | \$268 74 |          |
|   | \$268 74 | \$268 74 |

WORCESTER COUNTY GAS COMPANY.

| ASSETS.  |                     |
|--|---------------------|
| Machinery and manufacturing appliances, . . . . .    | \$3,926 10          |
| Street mains, . . . . .                              | 142,827 33          |
| Meters, . . . . .                                    | 2,611 43            |
| Due for gas, . . . . .                               | 655 89              |
| Other materials on hand, . . . . .                   | 19 60               |
| Stoves on hand, . . . . .                            | 665 41              |
| Fixtures on hand, . . . . .                          | 1,735 94            |
| Horses, wagons, etc., . . . . .                      | 195 00              |
| Sundry accounts due the company, . . . . .           | 927 49              |
| Office furniture, . . . . .                          | 71 18               |
| Cash on hand, . . . . .                              | 4 80                |
| Insurance, . . . . .                                 | 84 44               |
| Total assets, as per books of the company, . . . . . | <u>\$153,724 61</u> |
| Profit and loss balance, . . . . .                   | 3,732 25            |
|  | <u>\$157,456 86</u> |

| LIABILITIES.  |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$85,000 00         |
| Notes payable, . . . . .                                    | 2,500 00            |
| Unpaid bills, . . . . .                                     | 27 13               |
| Amounts due from the company, not included above, . . . . . | 69,929 73           |
| Total liabilities, as per books of the company, . . . . .   | <u>\$157,456 86</u> |

| MANUFACTURING ACCOUNT.                |                 | Dr.               | Cr.               |
|---------------------------------------|-----------------|-------------------|-------------------|
| Operating expenses:                   |                 |                   |                   |
| For distribution, . . . . .           | \$1,419 78      |                   |                   |
| management, . . . . .                 | 890 79          |                   |                   |
| taxes and incidentals, . . . . .      | 357 26          |                   |                   |
| gas bought, . . . . .                 | 4,126 80        |                   |                   |
|                                       | <u>6,794 13</u> | \$6,794 13        |                   |
| Income from sale of gas, . . . . .    |                 |                   | \$4,761 72        |
| other sources, . . . . .              |                 |                   | 468 64            |
| Balance to profit and loss, . . . . . |                 |                   | <u>1,563 77</u>   |
|                                       |                 | <u>\$6,794 13</u> | <u>\$6,794 13</u> |

| PROFIT AND LOSS ACCOUNT.                    |  | Dr.               | Cr.               |
|---|--|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            |  | \$1,063 53        |                   |
| Balance of manufacturing account, . . . . . |  | 1,563 77          |                   |
| Interest paid, . . . . .                    |  | 556 79            |                   |
| Other items, . . . . .                      |  | 548 16            |                   |
| Balance June 30, 1906, . . . . .            |  |                   | <u>\$3,732 25</u> |
|   |  | <u>\$3,732 25</u> | <u>\$3,732 25</u> |

WORCESTER ELECTRIC LIGHT COMPANY.

| ASSETS.                   |             |
|---------------------------|-------------|
| Real estate, . . . . .    | \$94,647 42 |
| Steam plant, . . . . .    | 109,177 24  |
| Electric plant, . . . . . | 99,392 13   |
| Electric lines, . . . . . | 649,981 14  |

|  |                       |
|--|-----------------------|
| Transformers, . . . . .                              | \$27,259 37           |
| Meters, . . . . .                                    | 18,673 09             |
| Arc lamps, . . . . .                                 | 12,100 00             |
| Due for light and power, . . . . .                   | 24,017 04             |
| Fuel on hand, . . . . .                              | 7,769 45              |
| Carbons on hand, . . . . .                           | 1,324 80              |
| Oil and waste on hand, . . . . .                     | 33 32                 |
| Incandescent lamps on hand, . . . . .                | 9,900 32              |
| Globes on hand, . . . . .                            | 668 67                |
| Other materials on hand, . . . . .                   | 1,771 00              |
| Fixtures on hand, . . . . .                          | 1,188 84              |
| Horses, wagons, etc., . . . . .                      | 2,506 13              |
| Sundry accounts due the company, . . . . .           | 971 10                |
| Office furniture, . . . . .                          | 1,144 49              |
| Cash on hand, . . . . .                              | 34,849 79             |
| Total assets, as per books of the company, . . . . . | <u>\$1,097,375 34</u> |

## LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock, . . . . .                                  | \$600,000 00          |
| Unpaid bills, . . . . .                                   | 2,943 66              |
| Deposits, . . . . .                                       | 977 50                |
| Premium on new stock, . . . . .                           | 170,000 00            |
| Total liabilities, as per books of the company, . . . . . | <u>\$773,921 16</u>   |
| Profit and loss balance, . . . . .                        | 323,454 18            |
|   | <u>\$1,097,375 34</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Operating expenses:                            |                     |                     |
| At station, . . . . .                          | \$60,108 64         |                     |
| For distribution, . . . . .                    | 39,472 84           |                     |
| management, . . . . .                          | 18,795 74           |                     |
| taxes and incidentals, . . . . .               | 25,064 48           |                     |
| current bought, . . . . .                      | 1,506 00            |                     |
|  | <u>\$144,947 70</u> |                     |
| Income from sale of light and power, . . . . . |                     | \$302,514 61        |
| other sources, . . . . .                       |                     | 3,428 72            |
| Balance to profit and loss, . . . . .          | 160,995 63          |                     |
|  | <u>\$305,943 33</u> | <u>\$305,943 33</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1905, . . . . .            |                     | \$294,713 85        |
| Balance of manufacturing account, . . . . . |                     | 160,995 63          |
| Interest received, . . . . .                |                     | 1,358 81            |
| Jobbing, . . . . .                          |                     | 139 98              |
| Interest paid, . . . . .                    | \$90 77             |                     |
| Dividends declared, . . . . .               | 48,000 00           |                     |
| Depreciation, . . . . .                     | 85,470 86           |                     |
| Other items, . . . . .                      | 192 46              |                     |
| Balance June 30, 1906, . . . . .            | 323,454 18          |                     |
|   | <u>\$457,208 27</u> | <u>\$457,208 27</u> |

WORCESTER GAS LIGHT COMPANY.

ASSETS.

|  |                       |
|--|-----------------------|
| Real estate, . . . . .                               | \$561,477 34          |
| Machinery and manufacturing appliances, . . . . .    | 642,274 71            |
| Street mains, . . . . .                              | 112,238 29            |
| Meters, . . . . .                                    | 22,314 48             |
| Due for gas, . . . . .                               | 33,059 97             |
| Gas coal on hand, . . . . .                          | 53,077 57             |
| Coke on hand, . . . . .                              | 745 50                |
| Tar on hand, . . . . .                               | 1,500 00              |
| Enrichers on hand, . . . . .                         | 5,010 87              |
| Ammonia on hand, . . . . .                           | 216 08                |
| Other materials on hand, . . . . .                   | 10,904 02             |
| Stoves and fixtures on hand, . . . . .               | 8,750 00              |
| Cash on hand, . . . . .                              | 34,769 40             |
| Total assets, as per books of the company, . . . . . | <u>\$1,486,338 23</u> |

LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock, . . . . .                                  | \$800,000 00          |
| Notes payable, . . . . .                                  | 95,000 00             |
| Deposits, . . . . .                                       | 29,761 37             |
| Unpaid dividends, . . . . .                               | 16,618 00             |
| Premium on capital stock, . . . . .                       | 250,000 00            |
| Total liabilities, as per books of the company, . . . . . | <u>\$1,191,379 37</u> |
| Profit and loss balance, . . . . .                        | 294,958 86            |
|   | <u>\$1,486,338 23</u> |

MANUFACTURING ACCOUNT.

|                                       | Dr                  | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| Operating expenses:                   |                     |                     |
| At works, . . . . .                   | \$211,773 70        |                     |
| For distribution, . . . . .           | 28,788 69           |                     |
| management, . . . . .                 | 19,638 56           |                     |
| taxes and incidentals, . . . . .      | 33,760 16           |                     |
|                                       | <u>\$293,961 11</u> |                     |
| Income from sale of gas, . . . . .    |                     | \$424,885 54        |
| residuals, . . . . .                  |                     | 28,589 47           |
| other sources, . . . . .              |                     | 214 00              |
| Balance to profit and loss, . . . . . | 159,727 90          |                     |
|                                       | <u>\$453,689 01</u> | <u>\$453,689 01</u> |

PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1905, . . . . .            |                     | \$252,519 17        |
| Balance of manufacturing account, . . . . . |                     | 159,727 90          |
| Interest received, . . . . .                |                     | 187 67              |
| Rents, . . . . .                            |                     | 638 04              |
| Other items of income, . . . . .            |                     | 156 99              |
| Interest paid, . . . . .                    | \$4,885 56          |                     |
| Dividends declared, . . . . .               | 88,000 00           |                     |
| Depreciation, . . . . .                     | 25,385 35           |                     |
| Balance June 30, 1906, . . . . .            | 294,958 86          |                     |
|   | <u>\$413,229 77</u> | <u>\$413,229 77</u> |

## APPENDIX B.—MUNICIPALITIES.

### BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1906.\*

[For other information about these plants see under title "MUNICIPAL OWNERSHIP"  
in the body of the report.]

#### BELMONT.

##### ASSETS.

|  |             |
|--|-------------|
| Electric lines, . . . . .                          | \$17,521 64 |
| Transformers, . . . . .                            | 1,538 25    |
| Meters, . . . . .                                  | 3,528 59    |
| Arc lamps, . . . . .                               | 825 91      |
| Incandescent street lamps, . . . . .               | 1,387 27    |
| Due for light and power, . . . . .                 | 1,553 89    |
| Globes on hand, . . . . .                          | 23 00       |
| Other materials on hand, . . . . .                 | 194 60      |
| Fixtures on hand, . . . . .                        | 700 25      |
| Horses, wagons, etc., . . . . .                    | 228 50      |
| Sundry accounts receivable, . . . . .              | 1,642 71    |
| Cash (or town treasury), . . . . .                 | 3,120 83    |
| Depreciation fund, . . . . .                       | 45 99       |
| Insurance, . . . . .                               | 147 77      |
| Sinking funds, . . . . .                           | 2,240 00    |
| Total assets, as per books of the plant, . . . . . | \$34,699 20 |
| Profit and loss balance, . . . . .                 | 5,035 31    |
|  | \$39,734 51 |

\* In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations except for depreciation fund,—that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the term, they belong in any proper system of accounting on the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation.



**LIABILITIES.**

|  |                    |
|--|--------------------|
| Appropriations for construction, . . . . .                     | \$21,500 00        |
| sinking funds, . . . . .                                       | 2,240 00           |
| Overdrafts for construction, . . . . .                         | 1,947 84           |
| Bonds outstanding, . . . . .                                   | 14,000 00          |
| Interest accrued but not due, . . . . .                        | 46 67              |
| <b>Total liabilities, as per books of the plant, . . . . .</b> | <b>\$39,734 51</b> |

**MANUFACTURING ACCOUNT.**

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$11,687 68        |                    |
| Income from sale of light and power, . . . . . |                    | \$7,047 79         |
| Balance to profit and loss, . . . . .          |                    | 4,639 89           |
|  | <u>\$11,687 68</u> | <u>\$11,687 68</u> |

**PROFIT AND LOSS ACCOUNT.**

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .            | \$4,988 35         |                    |
| Balance of manufacturing account, . . . . . | 4,639 89           |                    |
| Appropriation for maintenance, . . . . .    |                    | \$4,482 60         |
| interest, . . . . .                         |                    | 560 00             |
| depreciation, . . . . .                     |                    | 1,800 00           |
| Jobbing, . . . . .                          |                    | 110 33             |
| Interest paid, . . . . .                    | 560 00             |                    |
| Depreciation fund, . . . . .                | 1,800 00           |                    |
| Balance June 30, 1906, . . . . .            |                    | 5,035 31           |
|   | <u>\$11,988 24</u> | <u>\$11,988 24</u> |

**BRAINTREE.**

**ASSETS.**

|   |                     |
|---|---------------------|
| Real estate, . . . . .                                    | \$11,339 73         |
| Steam plant, . . . . .                                    | 16,288 89           |
| Electric plant, . . . . .                                 | 12,550 24           |
| Electric lines, . . . . .                                 | 24,897 74           |
| Transformers, . . . . .                                   | 4,534 03            |
| Meters, . . . . .   | 8,454 70            |
| Arc lamps, . . . . .                                      | 2,123 15            |
| Incandescent street lamps, . . . . .                      | 1,114 01            |
| Due for light and power, . . . . .                        | 4,128 66            |
| Fuel on hand, . . . . .                                   | 2,991 48            |
| Carbons on hand, . . . . .                                | 42 00               |
| Oil and waste on hand, . . . . .                          | 59 00               |
| Incandescent lamps on hand, . . . . .                     | 781 78              |
| Globes on hand, . . . . .                                 | 67 00               |
| Other materials on hand, . . . . .                        | 1,843 53            |
| Fixtures on hand, . . . . .                               | 835 85              |
| Horses, wagons, etc., . . . . .                           | 1,301 00            |
| Office furniture, . . . . .                               | 25 00               |
| Depreciation fund, . . . . .                              | 3,495 73            |
| Sinking funds, . . . . .                                  | 6,990 65            |
| <b>Total assets, as per books of the plant, . . . . .</b> | <b>\$103,864 17</b> |
| Profit and loss balance, . . . . .                        | 40,122 94           |
|   | <u>\$143,987 11</u> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Appropriations for construction, . . . . .                     | \$12,326 81         |
| Overdrafts for construction, . . . . .                         | 38,989 18           |
| Appropriations for note payments, . . . . .                    | 43,300 00           |
| sinking funds, . . . . .                                       | 5,590 00            |
| Bonds outstanding, . . . . .                                   | 16,500 00           |
| Notes payable, . . . . .                                       | 24,600 00           |
| Interest accrued but not due, . . . . .                        | 372 56              |
| Cash overdrawn, . . . . .                                      | 2,308 56            |
| <b>Total liabilities, as per books of the plant, . . . . .</b> | <b>\$143,987 11</b> |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .                  | \$16,063 37 |             |
| Income from sale of light and power, . . . . . |             | \$14,852 35 |
| other sources, . . . . .                       |             | 579 16      |
| Balance to profit and loss, . . . . .          |             | 631 86      |
|  | \$16,063 37 | \$16,063 37 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1906, . . . . .            | \$38,279 96 |             |
| Balance of manufacturing account, . . . . . | 631 86      |             |
| Interest from sinking funds, . . . . .      |             | \$238 13    |
| Appropriation for maintenance, . . . . .    |             | 1,388 08    |
| interest, . . . . .                         |             | 1,583 50    |
| depreciation, . . . . .                     |             | 3,897 20    |
| Other items of income, . . . . .            |             | 168 00      |
| Jobbing, . . . . .                          |             | 942 73      |
| Interest paid, . . . . .                    | 1,630 01    |             |
| Depreciation, . . . . .                     | 4,161 49    |             |
| Overdrafts for construction, . . . . .      | 3,637 26    |             |
| Balance June 30, 1906, . . . . .            |             | 40,122 94   |
|   | \$48,340 58 | \$48,340 58 |

## CHICOPEE.

## ASSETS.

|                                       |             |
|---------------------------------------|-------------|
| Real estate, . . . . .                | \$16,754 70 |
| Steam plant, . . . . .                | 33,188 90   |
| Electric plant, . . . . .             | 14,633 57   |
| Electric lines, . . . . .             | 20,254 06   |
| Transformers, . . . . .               | 6,801 05    |
| Meters, . . . . .                     | 5,827 13    |
| Arc lamps, . . . . .                  | 7,143 29    |
| Due for light and power, . . . . .    | 3,570 82    |
| Fuel on hand, . . . . .               | 1,820 00    |
| Carbons on hand, . . . . .            | 147 25      |
| Oil and waste on hand, . . . . .      | 65 59       |
| Incandescent lamps on hand, . . . . . | 202 97      |
| Globes on hand, . . . . .             | 94 22       |
| Other materials on hand, . . . . .    | 1,104 75    |
| Fixtures on hand, . . . . .           | 1,751 32    |
| Horses, wagons, etc., . . . . .       | 1,749 92    |
| Sundry accounts receivable, . . . . . | 696 92      |

|  |              |
|--|--------------|
| Office furniture, . . . . .                        | \$81 12      |
| Cash (or city treasury), . . . . .                 | 19,740 85    |
| Depreciation fund, . . . . .                       | 415 52       |
| <hr/>  |              |
| Total assets, as per books of the plant, . . . . . | \$136,043 95 |
| Profit and loss balance, . . . . .                 | 25,420 33    |
|  | <hr/>        |
|  | \$162,464 28 |

LIABILITIES.

|   |              |
|---|--------------|
| Appropriations for construction, . . . . .              | \$33,192 61  |
| bond payments, . . . . .                                | 38,000 00    |
| note payments, . . . . .                                | 6,000 00     |
| Bonds outstanding, . . . . .                            | 76,000 00    |
| Notes payable, . . . . .                                | 9,000 00     |
| Interest accrued but not due, . . . . .                 | 271 67       |
| <hr/>   |              |
| Total liabilities, as per books of the plant, . . . . . | \$162,464 28 |

MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .                  | \$29,353 03 |             |
| Income from sale of light and power, . . . . . |             | \$18,595 50 |
| other sources, . . . . .                       |             | 1,360 12    |
| Balance to profit and loss, . . . . .          |             | 9,397 41    |
|  | <hr/>       | <hr/>       |
|  | \$29,353 03 | \$29,353 03 |

PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance June 30, 1905, . . . . .                       | \$23,084 14 |             |
| Balance of manufacturing account, . . . . .            | 9,397 41    |             |
| Appropriation for maintenance, . . . . .               |             | \$29,100 00 |
| interest, . . . . .                                    |             | 3,105 00    |
| depreciation, . . . . .                                |             | 7,025 00    |
| Interest paid, . . . . .                               | 3,383 76    |             |
| Depreciation, . . . . .                                | 7,025 00    |             |
| Income accounts delivered to city treasurer, . . . . . | 22,695 47   |             |
| Other items, . . . . .                                 | 64 55       |             |
| Balance June 30, 1906, . . . . .                       |             | 26,420 33   |
|  | <hr/>       | <hr/>       |
|  | \$65,650 33 | \$65,650 33 |

CONCORD.

ASSETS.

|                                       |            |
|---------------------------------------|------------|
| Real estate, . . . . .                | \$7,981 83 |
| Steam plant, . . . . .                | 18,434 87  |
| Electric plant, . . . . .             | 11,424 51  |
| Electric lines, . . . . .             | 38,581 26  |
| Transformers, . . . . .               | 3,246 66   |
| Meters, . . . . .                     | 5,023 33   |
| Arc lamps, . . . . .                  | 150 55     |
| Incandescent street lamps, . . . . .  | 3,481 12   |
| Fire alarm construction, . . . . .    | 1,364 05   |
| Due for light and power, . . . . .    | 3,721 13   |
| Fuel on hand, . . . . .               | 355 00     |
| Carbons on hand, . . . . .            | 3 90       |
| Oil and waste on hand, . . . . .      | 66 50      |
| Incandescent lamps on hand, . . . . . | 696 98     |
| Globes on hand, . . . . .             | 8 00       |

|  |              |
|--|--------------|
| Other materials on hand, . . . . .                 | \$423 41     |
| Fixtures on hand, . . . . .                        | 1,430 15     |
| Horses, wagons, etc., . . . . .                    | 495 50       |
| Sundry accounts receivable, . . . . .              | 1,840 04     |
| Office furniture, . . . . .                        | 226 45       |
| Cash (or town treasury), . . . . .                 | 5,650 65     |
| Insurance, . . . . .                               | 275 54       |
| Sinking funds, . . . . .                           | 9,049 39     |
| Total assets, as per books of the plant, . . . . . | \$113,930 82 |
| Profit and loss balance, . . . . .                 | 14,148 46    |

---

\$128,079 28

**LIABILITIES.**

|   |              |
|---|--------------|
| Appropriations for construction, . . . . .              | \$12,401 62  |
| sinking funds, . . . . .                                | 9,630 00     |
| Bonds outstanding, . . . . .                            | 96,000 00    |
| Notes payable, . . . . .                                | 8,000 00     |
| Unpaid bills, . . . . .                                 | 628 93       |
| Deposits, . . . . .                                     | 20 00        |
| Interest accrued but not due, . . . . .                 | 1,398 73     |
| Total liabilities, as per books of the plant, . . . . . | \$128,079 28 |

**MANUFACTURING ACCOUNT.**

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .                  | \$16,750 27 |             |
| Income from sale of light and power, . . . . . |             | \$16,340 64 |
| other sources, . . . . .                       |             | 1,405 18    |
| Balance to profit and loss, . . . . .          | 995 55      |             |
|  | \$17,745 82 | \$17,745 82 |

**PROFIT AND LOSS ACCOUNT.**

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance June 30, 1905, . . . . .                                     | \$11,259 59 |             |
| Balance of manufacturing account, . . . . .                          |             | \$995 55    |
| Interest from sinking funds, . . . . .                               |             | 237 84      |
| Appropriation for maintenance, interest and sinking funds, . . . . . |             | 6,472 96    |
| Appropriation for fire alarm, . . . . .                              |             | 250 00      |
| Interest paid, . . . . .   | 3,813 01    |             |
| Sinking fund appropriations, . . . . .                               | 1,980 00    |             |
| Fire alarm repairs, . . . . .  | 270 62      |             |
| Depreciation, . . . . .  | 4,720 44    |             |
| Other items, . . . . .   | 61 15       |             |
| Balance June 30, 1906, . . . . .                                     |             | 14,148 46   |
|  | \$22,104 81 | \$22,104 81 |

**DANVERS.**

**ASSETS.**

|                                    |            |
|------------------------------------|------------|
| Real estate, . . . . .             | \$9,742 25 |
| Steam plant, . . . . .             | 18,880 96  |
| Electric plant, . . . . .          | 7,423 83   |
| Electric lines, . . . . .          | 13,425 08  |
| Transformers, . . . . .            | 4,470 00   |
| Meters, . . . . .                  | 6,637 64   |
| Arc lamps, . . . . .               | 4,499 19   |
| Due for light and power, . . . . . | 631 54     |

cl

## GAS AND ELECTRIC LIGHT.

[Jan.

|  |                    |
|--|--------------------|
| Fuel on hand, . . . . .                            | \$216 80           |
| Carbons on hand, . . . . .                         | 23 05              |
| Oil and waste on hand, . . . . .                   | 26 83              |
| Incandescent lamps on hand, . . . . .              | 52 80              |
| Globes on hand, . . . . .                          | 19 58              |
| Other materials on hand, . . . . .                 | 1,624 06           |
| Fixtures on hand, . . . . .                        | 809 24             |
| Sundry accounts receivable, . . . . .              | 44 54              |
| Office furniture, . . . . .                        | 76 00              |
| Cash (or town treasury), . . . . .                 | 3,910 77           |
| Insurance, . . . . .                               | 233 67             |
| Sinking funds, . . . . .                           | 7,030 50           |
| Total assets, as per books of the plant, . . . . . | \$79,777 83        |
| Profit and loss balance, . . . . .                 | 11,140 18          |
|  | <u>\$90,918 01</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Appropriations for construction, . . . . .              | \$7,916 87         |
| extraordinary repairs, . . . . .                        | 1,330 10           |
| bond payments, . . . . .                                | 15,000 00          |
| sinking funds, . . . . .                                | 11,377 04          |
| Bonds outstanding, . . . . .                            | 49,400 00          |
| Notes payable, . . . . .                                | 5,500 00           |
| Interest accrued but not due, . . . . .                 | 394 00             |
| Total liabilities, as per books of the plant, . . . . . | <u>\$90,918 01</u> |

## MANUFACTURING ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$17,702 04        |                    |
| Income from sale of light and power, . . . . . |                    | \$15,395 31        |
| Balance to profit and loss, . . . . .          |                    | 2,306 73           |
|  | <u>\$17,702 04</u> | <u>\$17,702 04</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .                      | \$9,864 13         |                    |
| Balance of manufacturing account, . . . . .           | 2,306 73           |                    |
| Interest from sinking funds, . . . . .                |                    | \$213 87           |
| Appropriation for maintenance and interest, . . . . . |                    | 6,013 99           |
| Other items of income, . . . . .                      |                    | 1 25               |
| Interest paid, . . . . .                              | 1,772 95           |                    |
| Depreciation, . . . . .                               | 3,425 18           |                    |
| Balance June 30, 1906, . . . . .                      |                    | 11,140 18          |
|   | <u>\$17,368 99</u> | <u>\$17,368 99</u> |

## HINGHAM.

## ASSETS.

|                                       |             |
|---------------------------------------|-------------|
| Electric lines, . . . . .             | \$16,996 05 |
| Transformers, . . . . .               | 1,605 84    |
| Meters, . . . . .                     | 2,972 09    |
| Due for light and power, . . . . .    | 696 00      |
| Incandescent lamps on hand, . . . . . | 225 39      |
| Other materials on hand, . . . . .    | 1,763 72    |
| Fixtures on hand, . . . . .           | 495 03      |
| Horses, wagons, etc., . . . . .       | 455 35      |
| Sundry accounts receivable, . . . . . | 455 43      |

|  |                    |
|--|--------------------|
| Office furniture, . . . . .                        | \$190 47           |
| Cash (or town treasury), . . . . .                 | 4,076 21           |
| Depreciation fund, . . . . .                       | 495 82             |
| Total assets, as per books of the plant, . . . . . | \$30,427 40        |
| Profit and loss balance, . . . . .                 | 6,588 87           |
|  | <u>\$37,016 27</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Appropriations for construction, . . . . .              | \$17,748 77        |
| note payments, . . . . .                                | 1,000 00           |
| Notes payable, . . . . .                                | 18,000 00          |
| Interest accrued but not due, . . . . .                 | 287 50             |
| Total liabilities, as per books of the plant, . . . . . | <u>\$37,016 27</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$15,305 44        |                    |
| Income from sale of light and power, . . . . . |                    | \$9,463 83         |
| other sources, . . . . .                       |                    | 91 48              |
| Balance to profit and loss, . . . . .          |                    | 5,750 13           |
|  | <u>\$15,305 44</u> | <u>\$15,305 44</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .  | \$5,838 42         |                    |
| Balance of manufacturing account, . . . . .   | 5,750 13           |                    |
| Appropriation for maintenance, . . . . .  |                    | \$4,735 29         |
| interest, . . . . .   |                    | 690 00             |
| depreciation, . . . . .   |                    | 1,500 00           |
| Sale of old material and profit on jobbing, . . . . .   |                    | 1,432 74           |
| Interest paid, . . . . .  | 675 00             |                    |
| Depreciation, . . . . .   | 1,500 00           |                    |
| Maintenance appropriation used for construction, . . . . .  | 440 42             |                    |
| Returned to town treasury, — unavailable maintenance<br>appropriation to Dec. 31, 1905, . . . . . | 733 93             |                    |
| Balance June 30, 1906, . . . . .  |                    | 6,588 87           |
|   | <u>\$14,937 90</u> | <u>\$14,937 90</u> |

## HOLYOKE.

## ASSETS.

|   |              |
|---|--------------|
| Real estate, . . . . .                                  | \$281,294 51 |
| Machinery and manufacturing appliances (gas), . . . . . | 143,853 40   |
| Street mains (gas), . . . . .                           | 150,394 80   |
| Meters (gas), . . . . .                                 | 59,367 75    |
| Due for gas, . . . . .                                  | 10,646 29    |
| Gas coal on hand, . . . . .                             | 7,148 53     |
| Coke on hand, . . . . .                                 | 1,841 40     |
| Enrichers on hand, . . . . .                            | 404 03       |
| Purifying materials on hand, . . . . .                  | 84 00        |
| Other gas materials on hand, . . . . .                  | 2,705 20     |
| Gas fixtures on hand, . . . . .                         | 3,432 65     |
| Water power plant, . . . . .                            | 17,233 91    |
| Steam plant (electric), . . . . .                       | 83,248 89    |
| Electric plant, . . . . .                               | 141,112 64   |
| Electric lines, . . . . .                               | 56,280 32    |
| Transformers, . . . . .                                 | 14,304 88    |

|   |             |
|---|-------------|
| Meters (electric), . . . . .                | \$14,278 04 |
| Arc lamps, . . . . .                        | 21,809 37   |
| Due for electric light and power, . . . . . | 13,394 09   |
| Fuel on hand (electric), . . . . .          | 1,738 80    |
| Carbons on hand, . . . . .                  | 280 00      |
| Oil and waste on hand, . . . . .            | 74 15       |
| Incandescent lamps on hand, . . . . .       | 243 23      |
| Globes on hand, . . . . .                   | 65 81       |
| Electric fixtures on hand, . . . . .        | 1,845 27    |
| Horses, wagons, etc., . . . . .             | 2,441 00    |
| Sundry accounts receivable, . . . . .       | 2,578 13    |
| Office furniture, . . . . .                 | 2,100 00    |
| Cash (or city treasury), . . . . .          | 6,717 73    |
| Depreciation fund, . . . . .                | 36,248 44   |

|  |                       |
|--|-----------------------|
| Total assets, as per books of the plant, . . . . . | \$1,077,157 26        |
| Profit and loss balance, . . . . .                 | 90,564 32             |
|  | <u>\$1,167,721 58</u> |

LIABILITIES.

|   |             |
|---|-------------|
| Appropriations for construction, . . . . .                | \$28,595 41 |
| Overdrafts for construction, . . . . .                    | 90,696 71   |
| Appropriations for bond payments, . . . . .               | 134,800 00  |
| Bonds outstanding, . . . . .                              | 802,800 00  |
| Unpaid bills, . . . . .                                   | 25,113 26   |
| Interest accrued but not due, . . . . .                   | 3,334 33    |
| Amounts due from the plant, not included above, . . . . . | 82,382 87   |

|   |                |
|---|----------------|
| Total liabilities, as per books of the plant, . . . . . | \$1,167,721 58 |
|---|----------------|

MANUFACTURING ACCOUNT.

|   |                     |                     |
|---|---------------------|---------------------|
| Operating expenses:                         | Dr.                 | Cr.                 |
| Gas, . . . . .                              | \$100,861 48        |                     |
| Electric, . . . . .                         | 68,809 97           |                     |
| Income from sale of gas, . . . . .          |                     | \$144,611 01        |
| residuals, . . . . .                        |                     | 11,806 36           |
| other sources (gas), . . . . .              |                     | 14 50               |
| sale of electric light and power, . . . . . |                     | 78,282 42           |
| Balance to profit and loss:                 |                     |                     |
| Gas, . . . . .                              | 55,570 39           |                     |
| Electric, . . . . .                         | 9,472 45            |                     |
|   | <u>\$234,714 29</u> | <u>\$234,714 29</u> |

PROFIT AND LOSS ACCOUNT.

|  |                     |                     |
|--|---------------------|---------------------|
|  | Dr.                 | Cr.                 |
| Balance June 30, 1905, . . . . .                                       |                     | \$18,029 53         |
| Balance of gas manufacturing account, . . . . .                        |                     | 55,570 39           |
| Balance of electric manufacturing account, . . . . .                   |                     | 9,472 45            |
| Interest received, . . . . .   |                     | 20 42               |
| Appropriation for maintenance, . . . . .                               |                     | 62,517 53           |
| depreciation, . . . . .  |                     | 55,196 60           |
| interest, . . . . .  |                     | 28,379 57           |
| Other items of income, . . . . .                                       |                     | 29 10               |
| Interest paid, . . . . .   | \$30,140 83         |                     |
| Depreciation, . . . . .  | 55,196 00           |                     |
| Returned to city treasury — unavailable as of June 30, 1906, . . . . . | 234,205 16          |                     |
| Bad bills, . . . . .   | 237 32              |                     |
| Balance June 30, 1906, . . . . .                                       |                     | 90,564 32           |
|  | <u>\$319,779 31</u> | <u>\$319,779 31</u> |

## HUDSON.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                             | \$6,419 30         |
| Steam plant, . . . . .                             | 14,366 92          |
| Electric plant, . . . . .                          | 9,583 22           |
| Electric lines, . . . . .                          | 10,013 93          |
| Transformers, . . . . .                            | 3,684 21           |
| Meters, . . . . .                                  | 4,305 16           |
| Arc lamps, . . . . .                               | 962 54             |
| Incandescent street lamps, . . . . .               | 633 95             |
| Due for light and power, . . . . .                 | 1,548 12           |
| Fuel on hand, . . . . .                            | 1,592 60           |
| Carbons on hand, . . . . .                         | 28 04              |
| Oil and waste on hand, . . . . .                   | 84 79              |
| Incandescent lamps on hand, . . . . .              | 821 60             |
| Globes on hand, . . . . .                          | 25 89              |
| Other materials on hand, . . . . .                 | 1,298 04           |
| Fixtures on hand, . . . . .                        | 489 84             |
| Sundry accounts receivable, . . . . .              | 356 61             |
| Office furniture, . . . . .                        | 120 61             |
| Cash (or town treasury), . . . . .                 | 3,444 45           |
| Depreciation fund, . . . . .                       | 2,130 25           |
| Insurance, . . . . .                               | 201 48             |
| Total assets, as per books of the plant, . . . . . | \$62,111 45        |
| Profit and loss balance, . . . . .                 | 20,963 25          |
|  | <u>\$83,074 70</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Appropriations for construction, . . . . .              | \$11,592 86        |
| Overdrafts for construction, . . . . .                  | 10,280 39          |
| Appropriations for extraordinary repairs, . . . . .     | 1,500 00           |
| note payments, . . . . .                                | 13,000 00          |
| Notes payable, . . . . .                                | 46,000 00          |
| Unpaid bills, . . . . .                                 | 38 45              |
| Interest accrued but not due, . . . . .                 | 663 00             |
| Total liabilities, as per books of the plant, . . . . . | <u>\$83,074 70</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$13,815 98        |                    |
| Income from sale of light and power, . . . . . |                    | \$13,536 82        |
| other sources, . . . . .                       |                    | 1,200 00           |
| Balance to profit and loss, . . . . .          | 920 84             |                    |
|  | <u>\$14,736 82</u> | <u>\$14,736 82</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.      |
|---|-------------|----------|
| Balance June 30, 1905, . . . . .            | \$20,107 19 |          |
| Balance of manufacturing account, . . . . . |             | \$920 84 |
| Appropriation for maintenance, . . . . .    |             | 6,190 53 |
| Jobbing, . . . . .                          |             | 42 48    |



|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Interest paid, . . . . .   | \$1,814 51  |             |
| Depreciation, . . . . .  | 3,870 99    |             |
| Income of plant used for construction, . . . . .                       | 2,262 47    |             |
| Returned to town treasury — unavailable as of Dec. 31, 1905, . . . . . | 61 94       |             |
| Balance June 30, 1906, . . . . .                                       |             | \$20,863 25 |
|  | \$28,117 10 | \$28,117 10 |

HULL.

ASSETS.

|  |              |
|--|--------------|
| Real estate, . . . . .                             | \$10,708 68  |
| Steam plant, . . . . .                             | 27,900 79    |
| Electric plant, . . . . .                          | 11,383 95    |
| Electric lines, . . . . .                          | 27,754 34    |
| Transformers, . . . . .                            | 9,082 74     |
| Meters, . . . . .                                  | 8,790 41     |
| Arc lamps, . . . . .                               | 294 83       |
| Nernst lamps, . . . . .                            | 435 30       |
| Due for light and power, . . . . .                 | 3,699 05     |
| Fuel on hand, . . . . .                            | 1,009 48     |
| Carbons on hand, . . . . .                         | 4 17         |
| Oil and waste on hand, . . . . .                   | 109 82       |
| Incandescent lamps on hand, . . . . .              | 695 20       |
| Globes on hand, . . . . .                          | 16 00        |
| Other materials on hand, . . . . .                 | 135 31       |
| Horses, wagons, and station tools, . . . . .       | 1,399 67     |
| Office furniture, . . . . .                        | 271 19       |
| Cash (or town treasury), . . . . .                 | 6,708 37     |
| Depreciation fund, . . . . .                       | 157 71       |
| Insurance, . . . . .                               | 242 76       |
| Sinking funds, . . . . .                           | 43,139 15    |
| Total assets, as per books of the plant, . . . . . | \$153,908 92 |
| Profit and loss balance, . . . . .                 | 57,856 23    |
|  | \$211,765 15 |

LIABILITIES.

|   |              |
|---|--------------|
| Appropriations for construction, . . . . .                | \$42,505 63  |
| note payments, . . . . .                                  | 14,400 00    |
| sinking funds, . . . . .                                  | 49,523 00    |
| Bonds outstanding, . . . . .                              | 60,000 00    |
| Notes payable, . . . . .                                  | 36,902 00    |
| Unpaid bills, . . . . .                                   | 4,496 69     |
| Deposits, . . . . .                                       | 2,046 50     |
| Interest accrued but not due, . . . . .                   | 1,697 46     |
| Amounts due from the plant, not included above, . . . . . | 193 87       |
| Total liabilities, as per books of the plant, . . . . .   | \$211,765 15 |

MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .                  | \$18,873 85 |             |
| Income from sale of light and power, . . . . . |             | \$18,127 77 |
| other sources, . . . . .                       |             | 1,483 87    |
| Balance to profit and loss, . . . . .          | 737 49      |             |
|  | \$19,611 34 | \$19,611 34 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1906, . . . . .  | \$57,080 48        |                    |
| Balance of manufacturing account, . . . . .                                 |                    | \$737 49           |
| Interest from sinking funds, . . . . .                                      |                    | 1,268 83           |
| Appropriation for maintenance, . . . . .                                    |                    | 5,406 00           |
| depreciation, . . . . .   |                    | 4,595 00           |
| Jobbing, . . . . .  |                    | 111 41             |
| Interest paid, . . . . .  | 4,522 66           |                    |
| Depreciation, . . . . .   | 4,595 00           |                    |
| Premium paid by sinking fund commissioners on notes<br>and bonds, . . . . . | 1,944 36           |                    |
| Maintenance appropriation used for construction, . . . . .                  | 1,701 44           |                    |
| Other items, . . . . .  | 180 02             |                    |
| Balance June 30, 1906, . . . . .  |                    | 57,856 23          |
|   | <u>\$69,973 96</u> | <u>\$69,973 96</u> |

## IPSWICH.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                             | \$3,798 71         |
| Steam plant, . . . . .                             | 4,695 87           |
| Electric plant, . . . . .                          | 4,369 47           |
| Electric lines, . . . . .                          | 22,712 32          |
| Transformers, . . . . .                            | 2,151 11           |
| Meters, . . . . .                                  | 1,186 93           |
| Incandescent street lamps, . . . . .               | 99 75              |
| Due for light and power, . . . . .                 | 500 87             |
| Fuel on hand, . . . . .                            | 492 18             |
| Oil and waste on hand, . . . . .                   | 38 10              |
| Incandescent lamps on hand, . . . . .              | 67 20              |
| Other materials on hand, . . . . .                 | 116 05             |
| Fixtures on hand, . . . . .                        | 84 66              |
| Sundry accounts receivable, . . . . .              | 576 62             |
| Cash (or town treasury), . . . . .                 | 2,945 79           |
| Total assets, as per books of the plant, . . . . . | <u>\$43,835 63</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Appropriations for construction, . . . . .              | \$1,211 50         |
| note payments, . . . . .                                | 1,500 00           |
| Notes payable, . . . . .                                | 39,000 00          |
| Unpaid bills, . . . . .                                 | 790 52             |
| Interest accrued but not due, . . . . .                 | 285 00             |
| Total liabilities, as per books of the plant, . . . . . | <u>\$42,787 02</u> |
| Profit and loss balance, . . . . .                      | 1,048 61           |
|   | <u>\$43,835 63</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Operating expenses, . . . . .                  | \$9,935 38        |                   |
| Income from sale of light and power, . . . . . |                   | \$7,411 84        |
| other sources, . . . . .                       |                   | 1,576 80          |
| Balance to profit and loss, . . . . .          |                   | 946 74            |
|  | <u>\$9,935 38</u> | <u>\$9,935 38</u> |

PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            | \$1,886 10 |            |
| Balance of manufacturing account, . . . . . | 946 74     |            |
| Appropriation for maintenance, . . . . .    |            | \$3,608 75 |
| interest, . . . . .                         |            | 1,620 00   |
| depreciation, . . . . .                     |            | 1,800 00   |
| Jobbing, . . . . .                          |            | 227 70     |
| Interest paid, . . . . .                    | 1,575 00   |            |
| Depreciation, . . . . .                     | 1,800 00   |            |
| Balance June 30, 1906, . . . . .            | 1,048 61   |            |
|   | \$7,256 45 | \$7,256 45 |

MANSFIELD.

ASSETS.

|  |             |
|--|-------------|
| Real estate, . . . . .                             | \$8,385 69  |
| Steam plant, . . . . .                             | 18,327 05   |
| Electric plant, . . . . .                          | 7,973 26    |
| Electric lines, . . . . .                          | 11,583 16   |
| Transformers, . . . . .                            | 2,689 47    |
| Meters, . . . . .                                  | 1,934 66    |
| Arc lamps, . . . . .                               | 732 22      |
| Incandescent street lamps, . . . . .               | 1,468 99    |
| Due for light and power, . . . . .                 | 1,048 77    |
| Fuel on hand, . . . . .                            | 35 00       |
| Carbons on hand, . . . . .                         | 8 10        |
| Oil and waste on hand, . . . . .                   | 24 95       |
| Incandescent lamps on hand, . . . . .              | 160 36      |
| Globes on hand . . . . .                           | 15 00       |
| Other materials on hand, . . . . .                 | 50 00       |
| Fixtures on hand, . . . . .                        | 206 88      |
| Office furniture, . . . . .                        | 86 63       |
| Cash (or town treasury), . . . . .                 | 29,293 92   |
| Depreciation fund, . . . . .                       | 1,520 83    |
| Sinking funds, . . . . .                           | 2,531 67    |
| Total assets, as per books of the plant, . . . . . | \$88,076 61 |

LIABILITIES.

|   |             |
|---|-------------|
| Appropriations for construction, . . . . .              | \$2,877 34  |
| sinking funds, . . . . .                                | 2,500 00    |
| Bonds outstanding, . . . . .                            | 80,000 00   |
| Unpaid bills, . . . . .                                 | 110 69      |
| Interest accrued but not due, . . . . .                 | 753 33      |
| Total liabilities, as per books of the plant, . . . . . | \$86,241 36 |
| Profit and loss balance, . . . . .                      | 1,835 25    |
|   | \$88,076 61 |

MANUFACTURING ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| Operating expenses, . . . . .                  | \$9,863 37 |            |
| Income from sale of light and power, . . . . . |            | \$9,090 57 |
| Balance to profit and loss, . . . . .          |            | 772 80     |
|  | \$9,863 37 | \$9,863 37 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            |            | \$81 15    |
| Balance of manufacturing account, . . . . . | \$772 80   |            |
| Interest from sinking funds, . . . . .      |            | 24 48      |
| Appropriation for maintenance, . . . . .    |            | 2,774 98   |
| interest, . . . . .                         |            | 2,076 22   |
| depreciation, . . . . .                     |            | 1,520 83   |
| Interest paid, . . . . .                    | 2,348 78   |            |
| Depreciation, . . . . .                     | 1,520 83   |            |
| Balance June 30, 1906, . . . . .            | 1,835 25   |            |
|   | <hr/>      | <hr/>      |
|   | \$6,477 66 | \$6,477 66 |

## MARBLEHEAD.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                             | \$24,690 03        |
| Steam plant, . . . . .                             | 12,495 68          |
| Electric plant, . . . . .                          | 8,455 47           |
| Electric lines, . . . . .                          | 18,034 30          |
| Transformers, . . . . .                            | 6,124 09           |
| Meters, . . . . .                                  | 6,484 83           |
| Arc lamps, . . . . .                               | 1,196 70           |
| Incandescent street lamps, . . . . .               | 73 30              |
| Due for light and power, . . . . .                 | 2,522 60           |
| Fuel on hand, . . . . .                            | 69 70              |
| Carbons on hand, . . . . .                         | 210 60             |
| Oil and waste on hand, . . . . .                   | 32 16              |
| Incandescent lamps on hand, . . . . .              | 259 98             |
| Globes on hand, . . . . .                          | 15 00              |
| Fixtures on hand, . . . . .                        | 167 43             |
| Horses, wagons, etc., . . . . .                    | 695 44             |
| Cash (or town treasury), . . . . .                 | 16,584 73          |
| Depreciation fund, . . . . .                       | 3,006 16           |
| Sinking funds, . . . . .                           | 13,012 56          |
| Total assets, as per books of the plant, . . . . . | <hr/> \$114,130 76 |
| Profit and loss balance, . . . . .                 | 24,152 33          |
|  | <hr/>              |
|  | \$138,283 09       |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Appropriations for construction, . . . . .              | \$51,717 82        |
| Overdraft for construction, . . . . .                   | 1,065 27           |
| Appropriation for note payments, . . . . .              | 23,500 00          |
| sinking funds, . . . . .                                | 12,000 00          |
| Bonds outstanding, . . . . .                            | 50,000 00          |
| Total liabilities, as per books of the plant, . . . . . | <hr/> \$138,283 09 |

## MANUFACTURING ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Operating expenses, . . . . .                  | \$16,456 89 |             |
| Income from sale of light and power, . . . . . |             | \$17,067 13 |
| other sources, . . . . .                       |             | 574 30      |
| Balance to profit and loss, . . . . .          | 1,184 54    |             |
|  | <hr/>       | <hr/>       |
|  | \$17,641 43 | \$17,641 43 |

PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1906, . . . . .            | \$28,440 13 |             |
| Balance of manufacturing account, . . . . . |             | \$1,184 54  |
| Interest from sinking funds, . . . . .      |             | 342 85      |
| Appropriation for maintenance, . . . . .    |             | 19,500 00   |
| interest, . . . . .                         |             | 2,000 00    |
| depreciation, . . . . .                     |             | 4,375 00    |
| Interest paid, . . . . .                    | 2,043 75    |             |
| Depreciation, . . . . .                     | 4,375 00    |             |
| Receipts paid to town treasurer, . . . . .  | 15,512 18   |             |
| Overdrafts for construction, . . . . .      | 1,065 27    |             |
| Other items, . . . . .                      | 118 09      |             |
| Balance June 30, 1906, . . . . .            |             | 24,152 33   |
|   | \$51,554 42 | \$51,554 42 |

MERRIMAC.

ASSETS.

|  |             |
|--|-------------|
| Steam plant, . . . . .                             | \$1,303 31  |
| Electric plant, . . . . .                          | 1,231 84    |
| Electric lines, . . . . .                          | 9,651 19    |
| Transformers, . . . . .                            | 1,221 62    |
| Meters, . . . . .                                  | 689 68      |
| Due for light and power, . . . . .                 | 411 86      |
| Incandescent lamps on hand, . . . . .              | 40 35       |
| Other materials on hand (tools), . . . . .         | 109 74      |
| Sundry accounts due the plant, . . . . .           | 7 68        |
| Cash on hand, . . . . .                            | 2,628 11    |
| Depreciation fund, . . . . .                       | 437 59      |
| Total assets, as per books of the plant, . . . . . | \$17,732 97 |

LIABILITIES.

|   |             |
|---|-------------|
| Appropriations for construction, . . . . .              | \$1,262 00  |
| bond payments, . . . . .                                | 1,000 00    |
| Bonds outstanding, . . . . .                            | 10,500 00   |
| Unpaid bills, . . . . .                                 | 1,997 08    |
| Interest due but not paid, . . . . .                    | 220 00      |
| Interest accrued but not due, . . . . .                 | 192 50      |
| Total liabilities, as per books of the plant, . . . . . | \$15,171 58 |
| Profit and loss balance, . . . . .                      | 2,561 39    |
|   | \$17,732 97 |

MANUFACTURING ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| Operating expenses, . . . . .                  | \$3,618 50 |            |
| Income from sale of light and power, . . . . . |            | \$3,158 45 |
| other sources, . . . . .                       |            | 8 27       |
| Balance to profit and loss, . . . . .          |            | 451 78     |
|  | \$3,618 50 | \$3,618 50 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1905, . . . . .            |            | \$582 87   |
| Balance of manufacturing account, . . . . . | \$451 78   |            |
| Appropriation for maintenance, . . . . .    |            | 2,391 76   |
| interest, . . . . .                         |            | 410 00     |
| depreciation fund, . . . . .                |            | 600 00     |
| Other items of income, . . . . .            |            | 31 04      |
| Interest paid, . . . . .                    | 402 50     |            |
| Depreciation, . . . . .                     | 600 00     |            |
| Balance June 30, 1906, . . . . .            | 2,561 39   |            |
|   | \$4,015 67 | \$4,015 67 |

## MIDDLEBOROUGH.

## ASSETS.

|   |              |
|---|--------------|
| Real estate, . . . . .                                  | \$12,376 11  |
| Machinery and manufacturing appliances (gas), . . . . . | 5,087 73     |
| Street mains (gas), . . . . .                           | 2,978 42     |
| Meters (gas), . . . . .                                 | 1,123 94     |
| Due for gas, . . . . .                                  | 505 31       |
| Gas coal on hand, . . . . .                             | 5 25         |
| Enrichers on hand, . . . . .                            | 213 60       |
| Other gas materials on hand, . . . . .                  | 40 02        |
| Gas fixtures on hand, . . . . .                         | 141 22       |
| Steam plant (electric), . . . . .                       | 7,751 42     |
| Water power, . . . . .                                  | 9,720 80     |
| Electric plant, . . . . .                               | 2,144 77     |
| Electric lines, . . . . .                               | 4,186 38     |
| Transformers, . . . . .                                 | 1,356 09     |
| Meters (electric), . . . . .                            | 2,327 54     |
| Arc lamps, . . . . .                                    | 703 45       |
| Incandescent street lamps, . . . . .                    | 428 87       |
| Due for electric light and power, . . . . .             | 2,445 38     |
| Fuel on hand (electric), . . . . .                      | 11 78        |
| Carbons on hand, . . . . .                              | 39 40        |
| Oil and waste on hand, . . . . .                        | 48 60        |
| Incandescent lamps on hand, . . . . .                   | 21 50        |
| Other electric materials on hand, . . . . .             | 563 67       |
| Electric fixtures on hand, . . . . .                    | 459 03       |
| Horses, wagons, etc., . . . . .                         | 148 50       |
| Sundry accounts receivable, . . . . .                   | 848 40       |
| Office furniture, . . . . .                             | 142 39       |
| Cash (or town treasury), . . . . .                      | 33,873 30    |
| Total assets, as per books of the plant, . . . . .      | \$89,692 87  |
| Profit and loss balance, . . . . .                      | 68,361 44    |
|   | \$158,054 31 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$49,842 26 |
| extraordinary repairs, . . . . .           | 3,715 00    |
| bond payments, . . . . .                   | 18,500 00   |
| note payments, . . . . .                   | 17,250 00   |

clx

**GAS AND ELECTRIC LIGHT.**

[Jan.

|  |                     |
|--|---------------------|
| Bonds outstanding, . . . . .                                   | \$58,500 00         |
| Notes payable, . . . . .                                       | 8,450 00            |
| Unpaid bills, . . . . .  | 1,399 05            |
| Interest accrued but not due, . . . . .                        | 398 00              |
| <b>Total liabilities, as per books of the plant, . . . . .</b> | <b>\$158,054 31</b> |

**MANUFACTURING ACCOUNT.**

|   |                    |                    |
|---|--------------------|--------------------|
| Operating expenses:                         | Dr.                | Cr.                |
| Gas, . . . . .                              | \$4,144 05         |                    |
| Electric, . . . . .                         | 8,623 53           |                    |
| Income from sale of gas, . . . . .          |                    | \$3,192 18         |
| sale of electric light and power, . . . . . |                    | 9,165 03           |
| Balance to profit and loss:                 |                    |                    |
| Gas, . . . . .                              |                    | 951 87             |
| Electric, . . . . .                         | 541 50             |                    |
|   | <u>\$13,309 08</u> | <u>\$13,309 08</u> |

**PROFIT AND LOSS ACCOUNT.**

|  |                    |                    |
|--|--------------------|--------------------|
| Balance June 30, 1905, . . . . .                     | Dr.                | Cr.                |
| Balance of gas manufacturing account, . . . . .      | \$54,372 26        |                    |
| Balance of electric manufacturing account, . . . . . | 951 87             |                    |
| Appropriation for maintenance, . . . . .             |                    | \$541 50           |
| interest, . . . . .                                  |                    | 2,709 22           |
| Oil lights (suburban), . . . . .                     |                    | 450 00             |
| Interest paid, . . . . .                             | 2,804 89           |                    |
| Depreciation, . . . . .                              | 14,709 96          |                    |
| Oil lights (suburban), . . . . .                     | 430 90             |                    |
| Bad bills, . . . . .                                 | 48 15              |                    |
| Loss on jobbing, . . . . .                           | 402 75             |                    |
| Balance June 30, 1906, . . . . .                     |                    | 68,361 44          |
|  | <u>\$73,620 78</u> | <u>\$73,620 78</u> |

**MILLERS FALLS WATER SUPPLY DISTRICT.**

**ASSETS.**

|   |                    |
|---|--------------------|
| Real estate, . . . . .                                    | \$1,060 05         |
| Steam plant, . . . . .                                    | 3,137 48           |
| Electric plant, . . . . .                                 | 2,061 21           |
| Electric lines, . . . . .                                 | 4,727 08           |
| Transformers, . . . . .                                   | 549 50             |
| Meters, . . . . .   | 717 57             |
| Arc lamps, . . . . .                                      | 51 64              |
| Incandescent street lamps, . . . . .                      | 111 36             |
| Due for light and power, . . . . .                        | 301 97             |
| Fixtures on hand, . . . . .                               | 22 69              |
| Cash (or town treasury), . . . . .                        | 1,708 19           |
| Depreciation fund, . . . . .                              | 764 73             |
| Sinking funds in hands of commissioners, . . . . .        | 800 00             |
| <b>Total assets, as per books of the plant, . . . . .</b> | <b>\$16,013 47</b> |
| Profit and loss balance, . . . . .                        | 730 62             |
|   | <u>\$16,744 09</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Appropriations for construction, . . . . .              | \$294 64.          |
| sinking funds, . . . . .                                | 1,200 00           |
| Bonds outstanding, . . . . .                            | 15,000 00          |
| Unpaid bills, . . . . .                                 | 199 45             |
| Interest accrued but not due, . . . . .                 | 50 00              |
| Total liabilities, as per books of the plant, . . . . . | <u>\$16,744 09</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Operating expenses, . . . . .                  | \$2,262 89        |                   |
| Income from sale of light and power, . . . . . |                   | \$1,797 35        |
| Balance to profit and loss, . . . . .          |                   | 465 54            |
|  | <u>\$2,262 89</u> | <u>\$2,262 89</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1905, . . . . .            | \$871 19          |                   |
| Balance of manufacturing account, . . . . . | 465 54            |                   |
| Appropriation for maintenance, . . . . .    |                   | \$650 00          |
| interest, . . . . .                         |                   | 600 00            |
| depreciation, . . . . .                     |                   | 764 73            |
| Interest paid, . . . . .                    | 643 89            |                   |
| Depreciation, . . . . .                     | 764 73            |                   |
| Balance June 30, 1906, . . . . .            |                   | 730 62            |
|   | <u>\$2,745 35</u> | <u>\$2,745 35</u> |

## NORTH ATTLEBOROUGH.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                             | \$8,397 92          |
| Steam plant, . . . . .                             | 17,302 35           |
| Electric plant, . . . . .                          | 6,758 96            |
| Electric lines, . . . . .                          | 15,986 81           |
| Transformers, . . . . .                            | 5,440 28            |
| Meters, . . . . .                                  | 4,450 12            |
| Arc lamps, . . . . .                               | 87 13               |
| Incandescent street lamps, . . . . .               | 186 92              |
| Due for light and power, . . . . .                 | 717 82              |
| Carbons on hand, . . . . .                         | 11 70               |
| Incandescent lamps on hand, . . . . .              | 203 56              |
| Globes on hand, . . . . .                          | 11 15               |
| Other materials on hand, . . . . .                 | 703 72              |
| Fixtures on hand, . . . . .                        | 598 91              |
| Sundry accounts receivable, . . . . .              | 5 11                |
| Office furniture, . . . . .                        | 125 52              |
| Cash (or town treasury), . . . . .                 | 7,628 19            |
| Depreciation fund, . . . . .                       | 2,688 00            |
| Sinking funds, . . . . .                           | 12,232 98           |
| Total assets, as per books of the plant, . . . . . | <u>\$83,537 15</u>  |
| Profit and loss balance, . . . . .                 | 17,794 40           |
|  | <u>\$101,331 55</u> |



LIABILITIES.

|  |                     |
|--|---------------------|
| Appropriations for construction, . . . . .                     | \$23,145 40         |
| note payments, . . . . .                                       | 4,865 00            |
| sinking funds, . . . . .                                       | 11,000 00           |
| Bonds outstanding, . . . . .                                   | 50,000 00           |
| Notes payable, . . . . .                                       | 12,035 00           |
| Unpaid bills, . . . . .  | 246 77              |
| Interest accrued but not due, . . . . .                        | 39 38               |
| <b>Total liabilities, as per books of the plant, . . . . .</b> | <b>\$101,331 55</b> |

MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$11,107 55        |                    |
| Income from sale of light and power, . . . . . |                    | \$15,087 79        |
| Balance to profit and loss, . . . . .          | 3,980 24           |                    |
|  | <u>\$15,087 79</u> | <u>\$15,087 79</u> |

PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1905, . . . . .  | \$21,548 84        |                    |
| Balance of manufacturing account, . . . . .                             |                    | \$3,980 24         |
| Interest from sinking funds, . . . . .                                  |                    | 473 15             |
| Appropriation for maintenance, . . . . .                                |                    | 4,614 55           |
| depreciation, . . . . .   |                    | 2,688 00           |
| Interest paid, . . . . .  | 2,492 55           |                    |
| Depreciation, . . . . .   | 3,084 76           |                    |
| Maintenance appropriation used for construction, . . . . .              | 2,382 75           |                    |
| Other items, . . . . .  | 23 29              |                    |
| Unexpended interest appropriation returned to town treasurer, . . . . . | 18 15              |                    |
| Balance June 30, 1906, . . . . .  |                    | 17,794 40          |
|   | <u>\$29,550 34</u> | <u>\$29,550 34</u> |

PEABODY.

ASSETS.

|                                       |            |
|---------------------------------------|------------|
| Real estate, . . . . .                | \$9,355 69 |
| Steam plant, . . . . .                | 11,265 80  |
| Electric plant, . . . . .             | 10,169 28  |
| Electric lines, . . . . .             | 14,687 30  |
| Transformers, . . . . .               | 6,148 27   |
| Meters, . . . . .                     | 6,468 82   |
| Arc lamps, . . . . .                  | 6,451 84   |
| Incandescent street lamps, . . . . .  | 616 23     |
| Inside wiring, . . . . .              | 817 97     |
| Due for light and power, . . . . .    | 4,082 82   |
| Fuel on hand, . . . . .               | 265 00     |
| Carbons on hand, . . . . .            | 95 00      |
| Oil and waste on hand, . . . . .      | 75 00      |
| Incandescent lamps on hand, . . . . . | 48 00      |
| Globes on hand, . . . . .             | 12 00      |

|   |                     |
|---|---------------------|
| Other materials on hand, . . . . .                        | \$275 00            |
| Fixtures on hand, . . . . .                               | 150 00              |
| Horses, wagons, etc., . . . . .                           | 450 00              |
| Office furniture, . . . . .                               | 29 20               |
| Cash (or town treasury), . . . . .                        | 7,408 06            |
| Depreciation fund, . . . . .                              | 5,160 39            |
| Sinking funds, . . . . .                                  | 13,138 04           |
| <b>Total assets, as per books of the plant, . . . . .</b> | <b>\$97,129 71</b>  |
| Profit and loss balance, . . . . .                        | 27,979 70           |
|   | <b>\$125,109 41</b> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Appropriations for construction, . . . . .                     | \$45,745 14         |
| Overdrafts for construction, . . . . .                         | 4,663 77            |
| Appropriations for note payments, . . . . .                    | 22,700 00           |
| sinking funds, . . . . .                                       | 11,200 00           |
| Bonds outstanding, . . . . .                                   | 40,000 00           |
| Unpaid bills, . . . . .  | 667 17              |
| Interest accrued but not due, . . . . .                        | 133 33              |
| <b>Total liabilities, as per books of the plant, . . . . .</b> | <b>\$125,109 41</b> |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$26,639 26        |                    |
| Income from sale of light and power, . . . . . |                    | \$19,571 39        |
| other sources, . . . . .                       |                    | 500 00             |
| Balance to profit and loss, . . . . .          |                    | 6,567 87           |
|  | <b>\$26,639 26</b> | <b>\$26,639 26</b> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Balance June 30, 1905, . . . . .   | \$29,189 65        |                    |
| Balance of manufacturing account, . . . . .  | 6,567 87           |                    |
| Interest from sinking funds, . . . . .   |                    | \$480 03           |
| Appropriations for maintenance, . . . . .  |                    | 9,043 50           |
| interest, . . . . .  |                    | 1,600 00           |
| insurance, . . . . .   |                    | 240 00             |
| depreciation fund, . . . . .   |                    | 5,643 38           |
| Interest paid, . . . . .   | 1,753 46           |                    |
| Depreciation, . . . . .  | 5,643 38           |                    |
| Returned to town treasury—unavailable maintenance appropriations to Jan. 15, 1906, . . . . . | 1,832 25           |                    |
| Balance June 30, 1906, . . . . .   |                    | 27,979 70          |
|  | <b>\$44,986 61</b> | <b>\$44,986 61</b> |

## READING.

## ASSETS.

|                           |             |
|---------------------------|-------------|
| Real estate, . . . . .    | \$12,316 87 |
| Steam plant, . . . . .    | 8,288 25    |
| Electric plant, . . . . . | 7,718 72    |
| Electric lines, . . . . . | 15,617 07   |
| Transformers, . . . . .   | 4,686 87    |
| Meters, . . . . .         | 4,909 88    |

|                                       |            |
|---------------------------------------|------------|
| Arc lamps, . . . . .                  | \$3,779 35 |
| Incandescent street lamps, . . . . .  | 216 89     |
| Due for light and power, . . . . .    | 1,282 84   |
| Fuel on hand, . . . . .               | 1,451 40   |
| Carbons on hand, . . . . .            | 54 25      |
| Oil and waste on hand, . . . . .      | 22 75      |
| Incandescent lamps on hand, . . . . . | 147 49     |
| Globes on hand, . . . . .             | 53 08      |
| Other materials on hand, . . . . .    | 406 18     |
| Fixtures on hand, . . . . .           | 18 08      |
| Horses, wagons, etc., . . . . .       | 530 00     |
| Sundry accounts receivable, . . . . . | 347 48     |
| Office furniture, . . . . .           | 273 53     |
| Cash (or town treasury), . . . . .    | 3,919 25   |
| Depreciation fund, . . . . .          | 2,650 00   |

|  |             |
|--|-------------|
| Total assets, as per books of the plant, . . . . . | \$68,690 23 |
| Profit and loss balance, . . . . .                 | 26,298 22   |

\$94,988 45

LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$22,704 88 |
| bond payments, . . . . .                   | 14,000 00   |
| note payments, . . . . .                   | 18,500 00   |
| Bonds outstanding, . . . . .               | 38,000 00   |
| Notes payable, . . . . .                   | 1,400 00    |
| Interest accrued but not due, . . . . .    | 383 87      |

|   |             |
|---|-------------|
| Total liabilities, as per books of the plant, . . . . . | \$94,988 45 |
|---|-------------|

MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .                  | \$13,993 59 |             |
| Income from sale of light and power, . . . . . |             | \$12,057 55 |
| other sources, . . . . .                       |             | 452 60      |
| Balance to profit and loss, . . . . .          |             | 1,483 44    |
|  | \$13,993 59 | \$13,993 59 |

PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .  | \$25,939 17 |             |
| Balance of manufacturing account, . . . . .   | 1,483 44    |             |
| Interest received, . . . . .  |             | \$18 87     |
| Appropriation for commissioners' salaries for 1902 not heretofore returned, . . . . . |             | 225 00      |
| Appropriation for maintenance for 1903 not heretofore returned, . . . . .             |             | 4,140 00    |
| maintenance for 1906, . . . . .   |             | 548 78      |
| interest, . . . . .   |             | 1,632 00    |
| depreciation, . . . . .   |             | 2,650 00    |
| Interest paid, . . . . .  | 1,639 53    |             |
| Depreciation, . . . . .   | 3,070 90    |             |
| Maintenance appropriation used for construction, . . . . .                            | 2,905 54    |             |
| Loss on jobbing, . . . . .  | 474 29      |             |
| Balance June 30, 1906, . . . . .  |             | 26,298 22   |
|   | \$35,512 87 | \$35,512 87 |

## TAUNTON.

## ASSETS.

|  |                     |
|--|---------------------|
| Real estate, . . . . .                             | \$66,311 98         |
| Steam plant, . . . . .                             | 72,749 33           |
| Electric plant, . . . . .                          | 41,570 88           |
| Electric lines, . . . . .                          | 35,797 30           |
| Transformers, . . . . .                            | 17,334 45           |
| Meters, . . . . .                                  | 6,871 10            |
| Arc lamps, . . . . .                               | 16,532 23           |
| Inside wiring, . . . . .                           | 1,473 83            |
| Due for light and power, . . . . .                 | 7,522 53            |
| Fuel on hand, . . . . .                            | 1,478 40            |
| Carbons on hand, . . . . .                         | 148 00              |
| Oil and waste on hand, . . . . .                   | 60 00               |
| Incandescent lamps on hand, . . . . .              | 208 50              |
| Globes on hand, . . . . .                          | 100 00              |
| Other materials on hand, . . . . .                 | 305 00              |
| Fixtures on hand, . . . . .                        | 4,588 20            |
| Horses, wagons, etc., . . . . .                    | 360 32              |
| Office furniture, . . . . .                        | 294 99              |
| Cash (or city treasury), . . . . .                 | 9,421 06            |
| Depreciation fund, . . . . .                       | 15,739 88           |
| Sinking funds, . . . . .                           | 48,503 84           |
| Total assets, as per books of the plant, . . . . . | \$347,361 82        |
| Profit and loss balance, . . . . .                 | 13,809 78           |
|  | <u>\$361,171 60</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Appropriations for construction, . . . . .              | \$15,901 75         |
| note payments, . . . . .                                | 1,500 00            |
| sinking funds, . . . . .                                | 20,604 29           |
| Bonds outstanding, . . . . .                            | 320,500 00          |
| Unpaid bills, . . . . .                                 | 1,672 04            |
| Interest accrued but not due, . . . . .                 | 993 52              |
| Total liabilities, as per books of the plant, . . . . . | <u>\$361,171 60</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$39,802 95        |                    |
| Income from sale of light and power, . . . . . |                    | \$51,222 54        |
| Balance to profit and loss, . . . . .          | 11,419 59          |                    |
|  | <u>\$51,222 54</u> | <u>\$51,222 54</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1905, . . . . .            | \$17,941 17 |             |
| Balance of manufacturing account, . . . . . |             | \$11,419 59 |
| Interest from sinking funds, . . . . .      |             | 1,740 97    |
| Appropriation for maintenance, . . . . .    |             | 2,002 38    |
| interest, . . . . .                         |             | 11,922 50   |
| Jobbing, . . . . .                          |             | 8 00        |

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Interest paid, . . . . .                    | \$11,922 50 |             |
| Depreciation, . . . . .                     | 9,664 50    |             |
| Sinking fund premium charged off, . . . . . | 1,170 50    |             |
| Other items, . . . . .                      | 204 50      |             |
| Balance June 30, 1906, . . . . .            |             | \$13,809 78 |
|   | \$40,903 17 | \$40,903 17 |

WAKEFIELD.

ASSETS.

|   |              |
|---|--------------|
| Real estate, . . . . .                                  | \$22,650 76  |
| Machinery and manufacturing appliances (gas), . . . . . | 26,867 30    |
| Street mains (gas), . . . . .                           | 36,855 97    |
| Meters (gas), . . . . .                                 | 5,764 82     |
| Due for gas, . . . . .                                  | 3,814 94     |
| Gas coal on hand, . . . . .                             | 1,560 08     |
| Coke on hand, . . . . .                                 | 1,050 00     |
| Enrichers on hand, . . . . .                            | 28 00        |
| Other gas materials on hand, . . . . .                  | 1,369 37     |
| Stoves on hand, . . . . .                               | 1,012 26     |
| Gas fixtures on hand, . . . . .                         | 800 75       |
| Steam plant (electric), . . . . .                       | 15,408 22    |
| Electric plant, . . . . .                               | 10,120 98    |
| Electric lines, . . . . .                               | 22,085 97    |
| Transformers, . . . . .                                 | 2,402 04     |
| Meters (electric), . . . . .                            | 3,297 25     |
| Arc lamps, . . . . .                                    | 2,897 83     |
| Fire alarm installation, . . . . .                      | 1,984 75     |
| Due for electric light and power, . . . . .             | 1,861 28     |
| Fuel on hand (electric), . . . . .                      | 1,398 80     |
| Carbons on hand, . . . . .                              | 79 50        |
| Oil and waste on hand, . . . . .                        | 67 40        |
| Incandescent lamps on hand, . . . . .                   | 96 11        |
| Globes on hand, . . . . .                               | 27 00        |
| Other electric materials on hand, . . . . .             | 495 78       |
| Electric fixtures on hand, . . . . .                    | 886 33       |
| Horses, wagons, etc., . . . . .                         | 1,435 97     |
| Sundry accounts receivable, . . . . .                   | 1,830 78     |
| Office furniture, . . . . .                             | 695 92       |
| Cash (or town treasury), . . . . .                      | 29,675 86    |
| Insurance, . . . . .                                    | 655 82       |
| Total assets, as per books of the plant, . . . . .      | \$199,177 79 |
| Profit and loss balance, . . . . .                      | 48,010 31    |
|   | \$247,188 10 |

LIABILITIES.

|   |              |
|---|--------------|
| Appropriations for construction, . . . . .              | \$40,427 02  |
| bond payments, . . . . .                                | 44,000 00    |
| note payments, . . . . .                                | 1,100 00     |
| Bonds outstanding, . . . . .                            | 153,000 00   |
| Notes payable, . . . . .                                | 2,750 00     |
| Unpaid bills, . . . . .                                 | 3,858 39     |
| Deposits, . . . . .                                     | 446 00       |
| Interest accrued but not due, . . . . .                 | 1,606 69     |
| Total liabilities, as per books of the plant, . . . . . | \$247,188 10 |

## MANUFACTURING ACCOUNT.

|                                   | Dr.                | Cr.                |
|-----------------------------------|--------------------|--------------------|
| Operating expenses:               |                    |                    |
| Gas, . . . . .                    | \$19,983 51        |                    |
| Electric, . . . . .               | 14,651 05          |                    |
| Income from sale of gas,          |                    | \$27,077 73        |
| residuals,                        |                    | 5,619 66           |
| sale of electric light and power, |                    | 7,076 21           |
| other sources (electric),         |                    | 612 00             |
| Balance to profit and loss:       |                    |                    |
| Gas, . . . . .                    | 12,713 88          |                    |
| Electric, . . . . .               |                    | 6,962 84           |
|                                   | <u>\$47,348 44</u> | <u>\$47,348 44</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Balance June 30, 1905, . . . . .   | \$56,205 24         |                     |
| Balance of gas manufacturing account, . . . . .  |                     | \$12,713 88         |
| Balance of electric manufacturing account, . . . . .   | 6,962 84            |                     |
| Appropriation for maintenance, . . . . .   |                     | 51,952 82           |
| interest, . . . . .  |                     | 6,583 50            |
| fire alarm, . . . . .  |                     | 250 00              |
| Jobbing, . . . . .   |                     | 307 74              |
| Interest paid, . . . . .   | 6,255 19            |                     |
| Fire alarm expenses and depreciation, . . . . .  | 245 08              |                     |
| Oil lights (suburban) unavailable balance of appro-<br>priation, . . . . .                                 | 9 30                |                     |
| Depreciation, . . . . .  | 4,278 87            |                     |
| Paid to town treasury — receipts from sales of gas and<br>electricity for year to June 30, 1906, . . . . . | 44,303 46           |                     |
| Loss on jobbing, . . . . .   | 603 92              |                     |
| Other items, . . . . .   | 954 35              |                     |
| Balance June 30, 1906, . . . . .   |                     | 48,010 31           |
|  | <u>\$119,818 25</u> | <u>\$119,818 25</u> |

## WELLESLEY.

## ASSETS.

|  |                    |
|--|--------------------|
| Real estate, . . . . .                             | \$2,655 00         |
| Electric lines, . . . . .                          | 20,074 51          |
| Transformers, . . . . .                            | 3,545 00           |
| Meters, . . . . .                                  | 2,337 24           |
| Incandescent street lamps, . . . . .               | 175 00             |
| Due for light and power, . . . . .                 | 945 43             |
| Incandescent lamps on hand, . . . . .              | 347 19             |
| Other materials on hand, . . . . .                 | 126 88             |
| Fixtures on hand, . . . . .                        | 41 71              |
| Sundry accounts receivable, . . . . .              | 249 40             |
| Office furniture, . . . . .                        | 44 89              |
| Cash (or town treasury), . . . . .                 | 28,456 06          |
| Total assets, as per books of the plant, . . . . . | <u>\$58,998 41</u> |
| Profit and loss balance, . . . . .                 | 1,613 40           |
|  | <u>\$60,611 81</u> |

**LIABILITIES.**

|  |                    |
|--|--------------------|
| Appropriations for construction, . . . . .                     | \$18,000 00        |
| Overdrafts for construction, . . . . .                         | 3,138 37           |
| Appropriations for bond payments, . . . . .                    | 16,000 00          |
| Bonds outstanding, . . . . .                                   | 22,000 00          |
| Unpaid bills, . . . . .  | 1,180 10           |
| Interest accrued but not due, . . . . .                        | 293 34             |
| <b>Total liabilities, as per books of the plant, . . . . .</b> | <b>\$60,611 81</b> |

**MANUFACTURING ACCOUNT.**

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .                  | \$10,972 37        |                    |
| Income from sale of light and power, . . . . . |                    | \$7,008 34         |
| other sources, . . . . .                       |                    | 75 00              |
| Balance to profit and loss, . . . . .          |                    | 3,889 03           |
|  | <u>\$10,972 37</u> | <u>\$10,972 37</u> |

**PROFIT AND LOSS ACCOUNT.**

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Balance June 30, 1905, . . . . .   | \$3,090 64        |                   |
| Balance of manufacturing account, . . . . .  | 3,889 03          |                   |
| Interest received from deposits, . . . . .   |                   | \$261 66          |
| Appropriations for maintenance, . . . . .  |                   | 6,263 71          |
| interest, . . . . .  |                   | 518 34            |
| depreciation, . . . . .  |                   | 1,000 00          |
| Interest paid, . . . . .   | 653 34            |                   |
| Depreciation, . . . . .  | 1,576 16          |                   |
| Returned to town treasury, — unavailable maintenance<br>appropriation as of Dec. 31, 1905, . . . . . | 447 94            |                   |
| Balance June 30, 1906, . . . . .   |                   | 1,613 40          |
|  | <u>\$9,657 11</u> | <u>\$9,657 11</u> |

**WESTFIELD.**

**ASSETS.**

|   |             |
|---|-------------|
| Real estate, . . . . .                                  | \$32,600 90 |
| Machinery and manufacturing appliances (gas), . . . . . | 18,957 05   |
| Street mains (gas), . . . . .                           | 36,800 80   |
| Meters (gas), . . . . .                                 | 6,681 47    |
| Due for gas, . . . . .                                  | 7,287 12    |
| Gas coal on hand, . . . . .                             | 3,236 15    |
| Coke on hand, . . . . .                                 | 361 77      |
| Enrichers on hand, . . . . .                            | 159 80      |
| Purifying materials on hand, . . . . .                  | 40 86       |
| Other gas materials on hand, . . . . .                  | 2,009 90    |
| Gas fixtures on hand, . . . . .                         | 427 50      |
| Steam plant (electric), . . . . .                       | 12,918 20   |
| Electric plant, . . . . .                               | 12,586 31   |
| Electric lines, . . . . .                               | 9,648 79    |
| Transformers, . . . . .                                 | 3,311 00    |
| Meters (electric), . . . . .                            | 2,230 15    |
| Arc lamps, . . . . .                                    | 3,231 01    |
| Incandescent street lamps, . . . . .                    | 38 19       |
| Inside wiring, . . . . .                                | 886 62      |

|  |                     |
|--|---------------------|
| Due for electric light and power, . . . . .        | \$2,730 28          |
| Fuel on hand (electric), . . . . .                 | 2,230 34            |
| Carbons on hand, . . . . .                         | 84 95               |
| Oil and waste on hand, . . . . .                   | 21 30               |
| Incandescent lamps on hand, . . . . .              | 81 60               |
| Globes on hand, . . . . .                          | 70 94               |
| Other electric materials on hand, . . . . .        | 616 79              |
| Electric fixtures on hand, . . . . .               | 570 00              |
| Sundry accounts receivable, . . . . .              | 2,413 21            |
| Office furniture, . . . . .                        | 543 00              |
| Cash (or town treasury), . . . . .                 | 19,627 99           |
| Total assets, as per books of the plant, . . . . . | <u>\$182,403 99</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Appropriations for construction, . . . . .              | \$41,000 00         |
| Bonds outstanding, . . . . .                            | 92,000 00           |
| Interest due but not paid, . . . . .                    | 420 00              |
| Interest accrued but not due, . . . . .                 | 268 33              |
| Total liabilities, as per books of the plant, . . . . . | <u>\$133,688 33</u> |
| Profit and loss balance, . . . . .                      | 48,715 66           |
|   | <u>\$182,403 99</u> |

## MANUFACTURING ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Operating expenses:                         |                    |                    |
| Gas, . . . . .                              | \$19,417 39        |                    |
| Electric, . . . . .                         | 13,987 17          |                    |
| Income from sale of gas, . . . . .          |                    | \$30,089 63        |
| residuals, . . . . .                        |                    | 4,013 97           |
| sale of electric light and power, . . . . . |                    | 12,627 81          |
| other sources (electric), . . . . .         |                    | 128 42             |
| Balance to profit and loss:                 |                    |                    |
| Gas, . . . . .                              | 14,686 21          |                    |
| Electric, . . . . .                         |                    | 1,230 94           |
|   | <u>\$48,090 77</u> | <u>\$48,090 77</u> |

## PROFIT AND LOSS ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Balance June 30, 1905, . . . . .                     |                    | \$37,399 86        |
| Balance of gas manufacturing account, . . . . .      |                    | 14,686 21          |
| Balance of electric manufacturing account, . . . . . | \$1,230 94         |                    |
| Appropriation for maintenance, . . . . .             |                    | 13,200 00          |
| Jobbing, . . . . .                                   |                    | 112 73             |
| Interest paid, . . . . .                             | 3,348 33           |                    |
| Depreciation, . . . . .                              | 9,581 76           |                    |
| Returned to town treasury, . . . . .                 | 2,433 11           |                    |
| Oil lights (suburban), . . . . .                     | 89 00              |                    |
| Balance June 30, 1906, . . . . .                     | 48,715 66          |                    |
|  | <u>\$65,398 80</u> | <u>\$65,398 80</u> |





## APPENDIX C.—NEW LEGISLATION.

### ACTS OF 1906.

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#### [CHAPTER 74.]

**An Act to authorize the Chicopee Gas Light Company to do Business in the Town of South Hadley.**

*Be it enacted, etc., as follows:*

SECTION 1. The Chicopee Gas Light Company is hereby authorized, upon the approval of the selectmen of the town of South Hadley and of the board of gas and electric light commissioners, to carry on the business of furnishing gas for heat, light and power, in the said town; with the rights, powers and privileges and subject to the duties, liabilities and restrictions set forth in all general laws now or hereafter in force relating to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 16, 1906.*]

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#### [CHAPTER 75.]

**An Act to authorize the North Adams Gas Light Company to do Business in the Towns of Monroe, Florida and Savoy.**

*Be it enacted, etc., as follows:*

SECTION 1. The North Adams Gas Light Company is hereby authorized to carry on the business of furnishing electricity for heat, light and power in the towns of Monroe, Florida and Savoy: *provided*, that before carrying on the said business in any of the said towns it shall obtain the consent thereto of the selectmen of that town. For the above purposes the said company shall have the rights, powers and privileges and shall be subject to the duties and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 16, 1906.*]

## [CHAPTER 106.]

**An Act to authorize the Springfield Gas Light Company to do Business in the Town of Ludlow.**

*Be it enacted, etc., as follows:*

SECTION 1. The Springfield Gas Light Company is hereby authorized, upon the approval of the legal voters of the town of Ludlow at a meeting called for the purpose, and of the board of gas and electric light commissioners, to carry on the business of furnishing gas for heat, light and power in the said town; with all the rights, powers and privileges, and subject to all the duties, liabilities and restrictions set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 21, 1906.*]

## [CHAPTER 117.]

**An Act relative to the Granting of Locations for Poles and Wires in Towns.**

*Be it enacted, etc., as follows:*

SECTION 1. Section two of chapter one hundred and twenty-two of the Revised Laws, as amended by chapter two hundred and thirty-seven of the acts of the year nineteen hundred and three, is hereby further amended by inserting after the word "or," in the thirteenth line, the words: — the selectmen of the, — by inserting after the word "or," in the eighteenth line, the words: — the selectmen of the, — and by inserting after the word "his," in the nineteenth line, the words: — or their, — so as to read as follows: —

*Section 2.* The mayor and aldermen of a city or the selectmen of a town through which the lines of a company are to pass shall give the company a writing specifying where the poles may be located, the kind of poles, the height at which, and the places where, the wires may run. Any company, except street railway companies, desiring permission to erect poles, piers, abutments or other fixtures upon or along any public way shall, in writing, petition the said mayor and aldermen or selectmen therefor. A public hearing shall be held on such petition, and written notices of the time and place at which such hearing will be held shall be mailed at least three days before said hearing, by the clerk of the city or the selectmen of the town in which the petition for locations has been made, to the owners of real estate along the ways or parts of ways upon

which it is proposed to construct said line, as determined by the last preceding assessment for taxation. The clerk of the city or the selectmen of the town shall endorse upon the order or specification of locations granted, his or their certificate that notices were sent and a hearing held as herein provided, and no such order or specification shall be valid without such certificate.

After the erection of the lines the mayor and aldermen or selectmen, may, after giving the company or its agents an opportunity to be heard, or upon petition of the company without hearing or notice, direct any alteration in the location or erection of the poles, piers or abutments, and in the height of the wires; and no permit shall be required for renewing, repairing or replacing poles, piers, abutments or other fixtures once erected under the provisions of law. Such certificates, specifications and decisions shall be recorded in the records of the city or town.

SECTION 2. This act shall take effect upon its passage. [*Approved March 1, 1906.*]

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[CHAPTER 131.]

**An Act relative to Wires and Electrical Appliances in the City of Pittsfield.**

*Be it enacted, etc., as follows:*

SECTION 1. The city council of the city of Pittsfield may by ordinance designate some officer or officers of the city who shall have exclusive authority to cause to be removed from the streets of the city, within the district hereinafter prescribed, all telegraph, telephone and electric light, motor and power wires, cables and conductors, in or above said streets, and all poles and other structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted. Such officer or officers shall grant all necessary permits for placing, maintaining and operating such wires, cables and conductors in underground conduits, subject to the ordinances of the city; and the board of public works of said city shall issue all permits for opening and occupying the streets in said city which may be necessary to carry out the intent of this provision, upon the application of the officer or officers first above mentioned, or of any person or corporation interested.

SECTION 2. The provisions of this act shall apply to that district in the city of Pittsfield which is bounded by a circumference whose centre is the point at the intersection of the centre lines of North, South and West streets, and whose radius is one half mile in length.

And said officer or officers, in the month of January, nineteen hundred and eleven, and in each January thereafter, until the work in the said district is completed, shall prescribe, giving public notice thereof in at least one daily newspaper published in said city, by advertising therein twice a week for two successive weeks, a part of said district, comprising not less than one nor more than one and one half miles of streets, within which part all of said wires, cables and conductors, except those hereinafter excepted, shall, during that calendar year, be removed or placed underground; and said officer or officers shall cause the owner or users of such wires, cables and conductors, to remove them or put them underground, and also to remove any poles or other structures used in the streets to support such wires, cables or conductors, except when in the judgment of said officer or officers it is impracticable or inexpedient to remove such wires, cables, poles, conductors or structures; it being the purpose and intent of this act ultimately to cause the removal from public streets, avenues and highways within said district, of all said wires, cables and conductors, except those hereinafter excepted.

SECTION 3. All wires, cables and conductors, and all poles and other structures used for the support of the same, except such as are hereinafter excepted, shall prior to the first day of January, nineteen hundred and eleven, and within the limit of expenditure prescribed in this section, be removed from or placed underground within the following streets in said city, within the boundaries of the district specified in the preceding section:— Pearl street, between Cottage row and Fenn street; North Pearl street, between the location of the Boston and Albany Railroad Company and Maplewood avenue; Fenn street, between Pearl and North streets; Allen avenue; Depot street; Melville street, between North Pearl and North streets; Summer street, between North street and Francis avenue; Francis avenue, between Summer street and Columbus avenue; and North street, between West street and Maplewood avenue: *provided, however,* that no person or corporation shall be required to do work under the provisions of this section involving the expenditure of more than twenty thousand dollars.

SECTION 4. No person or corporation shall place any poles or other structures for the support of any wires, cables or conductors, except those herein specially excepted, in any street or part thereof which has been prescribed as aforesaid, except temporarily and in an emergency, and with the consent of said officer or officers; and if the expiration of the calendar year in which such street or the owner

part thereof was so prescribed there shall remain therein any poles, wires, cables or conductors which said officer or officers shall have ordered to be removed, the said officer or officers shall cause the same to be removed; and the city may collect from the owners or users, by an action at law, all expense incurred in such removal.

SECTION 5. Said officer or officers may at any time, upon application of any person, firm or corporation, duly authorized by law to lay or to erect and maintain, and maintaining, wires in the streets of said city, grant permits for the removal of any wires, cables, conductors, poles or other structures in any of the streets of said city, whether within or without the district specified in section two of this act, and for the placing of the same and any other necessary wires, cables and conductors or any extensions thereof underground as herein provided; and the board of public works, after the granting of such permits, shall issue all permits for opening and occupying the streets in said city which may be necessary to carry out the intent of this provision, upon the application of the officer or officers first above mentioned, or of any person or corporation interested.

SECTION 6. This act shall not apply to long distance telephone wires, or to poles used exclusively for the support of lamps or for local distribution from underground wires, cables or conductors, or both, or to street railway trolley wires and their supports; nor shall it revoke any rights heretofore granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground; but any such conduits, pipes, wires, cables or conductors laid hereafter shall be laid subject to the provisions of this act, so far as they are not inconsistent with the terms of such grant. For the purpose of this act no wire shall be deemed a long distance telephone wire which does not extend twenty-five miles at least in a direct line from some central office. Poles used for local distribution from underground wires, cables or conductors, shall be construed to mean poles set at or near the curb line of any street in which underground wires are placed, and such poles shall be set at intervals of not less than two hundred feet on the curb line, on either side of any street, shall have suitable cross-arms for the attachment of distributing wires, and shall be of approved design. No electric light or power company shall be required to do work hereunder involving the expenditure of more than eight thousand dollars in any one year.

SECTION 7. When any person, firm or corporation operating or intending to operate wires, cables, conductors or conduits, in said section of said city, shall desire or be required to place the same

underground in any street or highway in said section, and shall have been duly authorized so to do, such person, firm or corporation shall file with the board of public works of said city a map or maps, made to scale, showing the streets or highways which are desired or required to be used for such purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed, which map or maps shall be satisfactory to and approved in writing by said board of public works before any opening shall be made in any such street or highway under such authority.

SECTION 8. The mayor and aldermen of the city shall constitute a board of appeal, to which petitions in writing may be presented by any person, firm or corporation aggrieved by any act or decision of said officer or officers hereunder. Such petition shall set forth the specific grievance or grievances relied upon, and shall be filed with the mayor within ten days after the act or decision complained of was done or made; and said board after notice given as prescribed in section two of this act shall give a hearing thereon, and may either approve, annul or modify such act or decision.

SECTION 9. The supreme judicial court or the superior court, or any justice of either court, on petition of said officer or officers, shall have jurisdiction in equity to enforce the provisions of this act or any order of said officer or officers issued hereunder, and to compel compliance therewith.

SECTION 10. This act shall take effect upon its passage. [*Approved March 7, 1906.*]

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[CHAPTER 218.]

**An Act relative to the Purchase of Electricity by Towns from Street Railway Companies.**

*Be it enacted, etc., as follows:*

Section one of chapter four hundred and forty-nine of the acts of the year nineteen hundred and two is hereby amended by striking out the words "and which is not itself engaged in such business", in the third and fourth lines, and by inserting after the word "light", in the eighth and fourteenth lines, the words: — or power, — so as to read as follows:— *Section 1.* A town in which no person or corporation is engaged in the business of generating or distributing electricity for sale for lighting purposes, and which has voted or shall vote, in accordance with the provisions of chapter thirty-four of the Revised Laws, to construct one or more plants for the manufacture or distribution of electricity for furnishing light or power for municipal use or for the use of its inhabitants, or for

both purposes, may make a contract or contracts, for a term not exceeding ten years, with any street railway company or companies operating a street railway in such town, for the purchase of electricity from such street railway company or companies, for the purpose of furnishing light or power for municipal use or for the use of its inhabitants, or for both purposes; and street railway companies may make contracts for furnishing electricity as aforesaid to a town, but the same shall not become operative unless the board of railroad commissioners shall, after a public hearing, approve the terms thereof as consistent with the public interests. [Approved March 31, 1906.]

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[CHAPTER 370.]

**An Act relative to the Recovery of Damages in Cases of Death caused by Accidents to Employees.**

*Be it enacted, etc., as follows:*

SECTION 1. Section seventy-two of chapter one hundred and six of the Revised Laws is hereby amended by adding at the end thereof the words:— and in the same action under a separate count at common law, may recover damages for conscious suffering from the same injury, — so as to read as follows:— *Section 72.* If the injury described in the preceding section results in the death of the employee, and such death is not instantaneous or is preceded by conscious suffering, and if there is any person who would have been entitled to bring an action under the provisions of the following section, the legal representatives of said employee may, in the action brought under the provisions of the preceding section, recover damages for the death in addition to those for the injury; and in the same action under a separate count at common law, may recover damages for conscious suffering resulting from the same injury.

SECTION 2. This act shall take effect upon its passage. [Approved May 6, 1906.]

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[CHAPTER 387.]

**An Act relative to the Inspection of Steam Boilers.**

*Be it enacted, etc., as follows:*

SECTION 1. Every steam boiler in this Commonwealth, except those which, under the provisions of section seventy-eight of chapter one hundred and two of the Revised Laws may be operated by an



unlicensed person, shall be inspected internally and externally once each year, between the first day of June and the first day of October, by the licensed engineer or fireman in charge of or operating the same, except such boilers as are inspected by properly authorized inspectors of insurance companies or by state inspectors. The engineer making the inspection shall forward to the chief of the district police within ten days after such inspection a report of every boiler so inspected by him. Such reports shall be made on blanks furnished by the chief of the district police and shall be made in conformity therewith.

SECTION 2. In case any boiler which is required under the provisions of section one to be inspected is not in use or operation between the first day of June and the first day of October in any year, such boiler shall not be operated until the inspection required by this act has been made and the report thereof has been forwarded to the chief of the district police.

SECTION 3. If it appears to the chief of the district police from any report of such an inspection that safety requires changes to be made in any boiler so inspected, notice shall be given by the chief of the district police to the owner or user of such boiler of the changes required. Any owner or user failing to comply with the requirements of the chief of the district police respecting his boiler, after receiving notice thereof, shall be liable to a fine of not more than one hundred dollars for such failure, and the use of such boiler may be enjoined in the manner provided in section four of chapter one hundred and five of the Revised Laws.

SECTION 4. Any owner or user failing to have made any inspection required by this act shall be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars for each offence.

SECTION 5. Any owner or user who interferes with an engineer while making such inspection or who seeks to prevent or hinder the same shall be liable to a fine of not less than twenty-five dollars and not more than one hundred dollars.

SECTION 6. The district police shall have authority in the discharge of their duty to enter upon any premises where steam boilers are located, for the purpose of enforcing the provisions of this act.  
[Approved May 11, 1906.]

## [CHAPTER 391.]

**An Act relative to Wires and Electrical Appliances in the City of Haverhill.**

*Be it enacted, etc., as follows:*

SECTION 1. The city council of the city of Haverhill may by ordinance designate some officer or officers of the city who shall have exclusive authority to cause to be removed from the streets or parts of streets of the city, hereinafter named, within the district hereinafter prescribed, all telegraph, telephone and electric light, motor and power wires, cables and conductors, in or above said streets, or parts of streets, and all poles and other structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted. Such officer or officers shall grant all necessary permits for placing, maintaining and operating such wires, cables and conductors in underground conduits, subject to the ordinances of the city; and the superintendent of streets or other officer having charge of the highways of said city shall issue all permits for opening and occupying the streets which may be necessary to carry out the intent of this provision, upon the application of the officer or officers first above mentioned, or of any person or corporation interested.

SECTION 2. The provisions of this act shall apply to the following streets or parts of streets in the city of Haverhill:— Commencing at the electric light station of the Haverhill Electric Company on Water street, thence through Water street and Merrimack street to Washington square; all of Washington square and through Washington street to the crossing of the Boston and Maine railroad with said Washington street. All of the wires, cables and conductors aforesaid, within the territory specified in this section, other than those hereinafter excepted, shall, prior to the first day of January, nineteen hundred and ten, be removed or placed underground, and the officer or officers who may be designated pursuant to section one of this act shall cause the owners or users of such wires, cables and conductors to remove them or put them underground, and also to remove any poles or other structures used in the streets or parts of streets above named, to support such wires, cables or conductors, except when, in the judgment of said officer or officers, it is impracticable or inexpedient to remove such wires, cables, conductors, poles or structures; it being the purpose of this act ultimately to cause the removal from said streets or parts of streets of all such poles, structures, wires, cables and conductors except those hereinafter excepted.

SECTION 3. The provisions of this act shall also apply to the following streets or parts of streets in said city of Haverhill:— Essex street from Locke street to Washington square; Locke street and Duncan street from Essex street to Winter street; Main street to Winter street and through Winter street to Portland street. All of the wires, cables and conductors in said streets or parts of streets and square, as specified in this section, except those hereinafter excepted, shall, prior to January first, nineteen hundred and fifteen, be removed or placed underground; and the officer or officers who may be designated pursuant to section one of this act shall cause the owners or users of such wires, cables and conductors to remove them or place them underground, and also to remove any poles or other structures used in the streets or parts of streets and square above named to support such wires, cables or conductors, except when, in the judgment of said officer or officers, it is impracticable to remove said wires, cables, poles or structures; it being the purpose of this act ultimately to cause the removal from said streets or parts of streets and square named in this section of all said poles, structures, wires, cables and conductors, except those hereinafter excepted.

SECTION 4. No person or corporation shall place any poles or other structures for the support of any cables, wires or conductors, except those hereinafter specifically excepted, in any of said streets or parts of streets or in said square, after said wires have been placed underground therein, except temporarily and in emergencies, and then only with the consent of the officer or officers who may be designated pursuant to section one; and if, after the expiration of the time hereby prescribed for the removal or placing underground of poles, structures, wires, cables or conductors, in any street, streets, part of a street or square, there shall remain in such street, streets, part of a street or square, any poles, structures, wires, cables or conductors which are by this act ordered to be removed or placed underground, the officer or officers provided for by section one shall cause the same to be removed; and the city may collect from the owners or users, by an action at law, any expense involved in such removal.

SECTION 5. The officer or officers who may be designated by the city council of said city pursuant to section one may, at any time, upon application of any person, firm or corporation duly authorized by law to lay or to erect and maintain and maintaining wires in the streets of said city, grant permission for the removal of any wires, cables, conductors, poles or structures in any of the streets

of said city, whether within or without the districts specified in sections two and three, and for the placing of the same and of any other necessary wires, cables and conductors or any extensions thereof underground as herein provided; and it shall be the duty of the superintendent of streets or other officer having charge of the highways in said city, and he shall have authority, after the granting of such permission, to issue all permits for opening and occupying the streets which may be necessary to carry out the intent of this act, upon the application of said officer or officers or of any person or corporation interested.

SECTION 6. This act shall not apply to long distance telephone wires, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or to street railway wires, poles or conductors; nor shall it revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground; but any such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act, so far as they are not inconsistent with the terms of such grant. For the purposes of this act no wire shall be deemed a long distance telephone wire which does not extend twenty-five miles at least in a direct line from some central office.

SECTION 7. When any person, firm or corporation operating or intending to operate wires, cables, conductors or conduits in said city shall desire or be required to place the same underground in any street or highway and shall have been duly authorized so to do, it shall be obligatory upon such person, firm or corporation to file with the city engineer a map or maps made to scale showing the streets or highways which are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed, which map or maps shall be satisfactory to, and approved in writing by, said city engineer before any opening shall be made in any such street or highway under such authority.

SECTION 8. The mayor and aldermen of this city shall constitute a board of appeal, to which petitions in writing may be presented by any person, firm or corporation aggrieved by any act or decision of the officer or officers who may be designated pursuant to section one, done or made in pursuance of this act. Such petition shall set forth the specific grievance or grievances relied upon, and shall be filed with the mayor within ten days after the act or decision

complained of was done or made; and said board after notice shall give a hearing thereon, and may either approve, modify or annul such act or decision.

SECTION 9. The supreme judicial court or the superior court, or any justice thereof, shall, on petition of said officer or officers, have jurisdiction in equity to enforce the provisions of this act or any order of said officer or officers issued thereunder, and to compel compliance therewith.

SECTION 10. This act shall take effect upon its passage. [*Approved May 15, 1906.*]

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[CHAPTER 392.]

**An Act to prevent Stock and Debt Watering by Public Service Corporations.**

*Be it enacted, etc., as follows:*

SECTION 1. When a gas company incorporated under the laws of this Commonwealth consolidates with any other such gas company or companies, or an electric light company incorporated under the laws of this Commonwealth consolidates with any other such electric light company or companies, or any such gas company or companies consolidate with any such electric light company or companies, the aggregate amount of the capital stock and the aggregate amount of the debt of the consolidating companies shall not, by reason of such consolidation, be increased.

SECTION 2. This act shall take effect upon its passage. [*Approved May 15, 1906.*]

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[CHAPTER 405.]

**An Act to authorize the American Woolen Company of New Jersey to erect and maintain Poles and Wires and furnish Electric Light and Power in the Town of Acton.**

*Be it enacted, etc., as follows:*

SECTION 1. The American Woolen Company of New Jersey is hereby authorized to construct and operate lines for the transmission of electricity for the purpose of furnishing light and power upon and along the highways of the town of Acton and to the inhabitants of the said town, and to erect and maintain upon said highways such posts and other fixtures as may be necessary to sustain the wires and other fixtures of its lines, and to erect and maintain upon the highways and public roads in the town of Maynard such posts and other fixtures as may be necessary to sustain the wires and other

fixtures of such lines as may be necessary to transmit its power from its power house in said Maynard to said Acton.

SECTION 2. Said American Woolen Company shall however be subject to all general laws now or hereafter in force relating to the erection, maintenance or operation of lines for electric light and power, and to corporations engaged in the sale of electricity for light or power: *provided, however*, that if the town of Acton shall vote to engage in the business of supplying electric light or power as provided in chapter thirty-four of the Revised Laws and acts in amendment thereof, then the said American Woolen Company shall convey to said town upon demand by it all the interest of said company in and to the posts, wires and other fixtures owned or used by the company for the distribution and sale of electricity in the town of Acton and not upon the land of said company, and the town shall be bound to purchase of said company only such posts, wires and fixtures. The town of Acton shall pay to the said woolen company the reasonable value of the posts, wires and fixtures so conveyed, to be determined in the manner provided in chapter thirty-four of the Revised Laws for determining the value of electric lighting plants taken by municipalities under the provisions of said chapter. Upon the conveyance to the town of the posts, wires and fixtures, as herein provided, the authority granted by section one of this act shall cease.

SECTION 3. The said company shall appoint in writing an agent, who shall reside in the town of Maynard, and whose appointment shall be filed with the town clerk of said town; and service of legal process made upon such agent shall have the same legal effect as if the company were established under the laws of this Commonwealth and such service were made upon the corporation itself.

SECTION 4. A failure or neglect, continuing for fourteen days after demand or notice to its agent appointed as aforesaid, to pay and satisfy an execution or comply with a decree of court against it, shall be deemed sufficient ground for the forfeiture of its rights under the foregoing provisions of this chapter; such forfeiture to be enforced by information brought by the attorney-general in his discretion.

SECTION 5. The selectmen of said town of Acton, upon the neglect or failure of said company to comply with the provisions of this act, may, after due notice and hearing, revoke any permission or direction given by virtue of the provisions of this act, and order the poles, wires and other fixtures of said company to be removed from said public roads and highways; and all of such poles, wires,

fixtures and other property of said company, not removed within a reasonable time thereafter, shall be forfeited to said town.

SECTION 6. The selectmen of said Acton and Maynard shall each have the power at all times to make such regulations in relation to the use and operation of wires and the mode and purpose of use thereof, within the limits of said towns as the public convenience and safety require.

SECTION 7. This act shall take effect upon its passage. [*Approved May 21, 1906.*]

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[CHAPTER 411.]

**An Act relative to the Amount to be set aside for Depreciation of Municipal Gas and Electric Plants.**

*Be it enacted, etc., as follows:*

SECTION 1. Section twenty-one of chapter thirty-four of the Revised Laws, as amended by section four of chapter four hundred and ten of the acts of the year nineteen hundred and five, is hereby further amended by striking out the word "five", in the tenth line, and inserting in place thereof the word:—three,—and by inserting after the word "plant", in the tenth line, the words:—exclusive of land and any water power appurtenant thereto,—so as to read as follows:—*Section 21.* Prior to the beginning of each fiscal year the manager of the plant shall furnish to the mayor, selectmen or municipal light board, if any, an estimate of the income from sales of gas and electricity to private consumers during the ensuing fiscal year and of the expense of the plant during said year, meaning the gross expenses of operation, maintenance and repair, the interest on the bonds, notes or scrip issued to pay for the plant, an amount for depreciation equal to three per cent of the cost of the plant, exclusive of land and any water power appurtenant thereto, or such smaller or larger amount as the board of gas and electric light commissioners may approve, the requirements of the sinking fund or debt incurred for the plant, and the loss, if any, in the operation of the plant during the preceding year. The excess of the expense thus defined and estimated over the estimated income from sales to private consumers shall be included by the city or town in its annual appropriations for maintenance and in the tax levy. By cost of the plant is intended the total amount expended on the plant to the beginning of the fiscal year, for any purpose for which bonds, notes or scrip may be issued under sections seven and eight of this chapter. By loss in operation is intended the difference

between the actual income from private consumers plus the appropriations for maintenance for the preceding fiscal year and the actual expense of the plant, reckoned as above, for that year in case such expense exceeded the amount of such income and appropriation. The income from sales and the money appropriated as aforesaid shall be used to pay the annual expense of the plant, defined as above, for the fiscal year, except that no part of the sum therein included for depreciation shall be used for other purposes than renewals, in excess of ordinary repairs, extensions, reconstruction, enlargements and additions. The surplus, if any, of said annual allowances for depreciation after making the above payments shall be kept as a separate fund and used for renewals, other than ordinary repairs, extensions, reconstruction, enlargements and additions in succeeding years; and no debt shall be incurred under sections seven and eight of this chapter for any extension, reconstruction or enlargements of the plant in excess of the amount needed for the purpose in addition to the amount then on hand in said depreciation fund. Said depreciation fund shall be kept and managed by the city or town treasurer as a separate fund, subject to appropriation by the city council or selectmen or municipal light board, if any, for the foregoing purpose. All appropriations for the plant shall be either for the annual expense defined as above, or for extensions, reconstruction, enlargements or additions; and no appropriation shall be used for any purpose other than that stated in the vote making the same. No bonds, notes or scrip shall be issued by a city or town for the annual expenses as defined in this section.

SECTION 2. This act shall take effect upon its passage. [*Approved May 22, 1906.*]

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[CHAPTER 414.]

**An Act relative to granting Licenses to Engineers and Firemen.**

*Be it enacted, etc., as follows:*

SECTION 1. Section eighty-two of chapter one hundred and two of the Revised Laws, as amended by section two of chapter three hundred and ten of the acts of the year nineteen hundred and five, is hereby further amended by inserting after the word "person", in the twenty-fifth line, the words:—holding an engineer's or fireman's license,— by inserting after the word "may", in the twenty-seventh line, the words:—providing he holds an engineer's or fireman's license,— and by adding at the end of said



section the words:— No special license shall be granted to give any person charge of a plant over one hundred and fifty horse power, — so as to read as follows:— *Section 82.* Licenses shall be granted according to the competence of the applicant and shall be distributed in the following classes:— Engineers' licenses:— First class, to have charge of and operate any steam plant. Second class, to have charge of and operate a boiler or boilers, and to have charge of and operate engines, no one of which shall exceed one hundred and fifty horse power, or to operate a first class plant under the engineer in direct charge of the plant. Third class, to have charge of and operate a boiler or boilers not exceeding in the aggregate one hundred and fifty horse power, and an engine not exceeding fifty horse power, or to operate a second class plant under the engineer in direct charge of the plant. Fourth class, to have charge of and operate hoisting and portable engines and boilers. Firemen's licenses:— Extra First class, to have charge of and operate any boiler or boilers. First class, to operate any boiler or boilers. Second class, to have charge of and operate any boiler or boilers where the pressure carried does not exceed twenty-five pounds to the square inch, or to operate high pressure boilers under the engineer or fireman in direct charge thereof. A person holding an extra first or first class fireman's license may operate a third class plant under the engineer in direct charge of the plant. A person holding an engineer's or fireman's license who desires to have charge of or to operate a particular steam plant or type of plant may, providing he holds an engineer's or fireman's license, if he files with his application a written request signed by the owner or user of said plant for such examination, be examined as to his competence for such service and no other, and if found competent and trustworthy shall be granted a license for such service and no other. No special license shall be granted to give any person charge of a plant over one hundred and fifty horse power.

SECTION 2. This act shall take effect on the first day of December in the year nineteen hundred and six. [*Approved May 24, 1906.*]

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[CHAPTER 422.]

An Act to promote the Reduction of the Price of Gas in the City of Boston and its Vicinity.

*Be it enacted, etc., as follows:*

SECTION 1. From and after the thirtieth day of June in the year nineteen hundred and six, the standard price to be charged *the Boston Consolidated Gas Company* for gas supplied to its

customers shall be ninety cents per one thousand cubic feet, which price shall not thereafter be increased except as hereinafter provided. From and after the said date the standard rate of dividends to be paid by said company to its stockholders shall be seven per cent per annum on the par value of its capital stock, which rate shall not thereafter be increased except as hereinafter provided.

SECTION 2. If during any year ending on the thirtieth day of June the maximum net price per thousand feet charged by the company has been less than the standard price, the company may during the following year declare and pay dividends exceeding the standard rate in the ratio of one fifth of one per cent for every one cent of reduction of said maximum net price below the standard price.

SECTION 3. Said company shall annually publish in the month of September, in one or more newspapers published in the city of Boston, a report showing for the previous fiscal year, among other things, the cost per thousand feet to such company of gas in the holder, itemizing said cost so as to show the cost per thousand feet for gas manufactured, of wages at works and of the main items of materials; also the cost per thousand feet of distribution; also the amount per thousand feet, if any, charged as depreciation of ways, works and machinery; also the amount per thousand feet, if any, charged for maintenance repairs; together with such other items of account as may from time to time be prescribed by the board of gas and electric light commissioners.

SECTION 4. Said board shall have authority upon petition of the mayor or board of aldermen of a city or of the selectmen of a town in which said company is furnishing gas, and after hearing the company, to revise the method of determining the cost of gas supplied by said company, and to determine finally and conclusively the actual cost of the gas furnished and the clear profits made by said company applicable to the payment of dividends for the year ending on June thirtieth. Any orders made by said board shall be enforceable as provided by section nine of chapter one hundred and twenty-one of the Revised Laws.

SECTION 5. If the clear profits of the company applicable to the payment of dividends amount in any year to a larger sum than is sufficient to pay the dividends which the company is herein authorized to pay during the next succeeding year, the excess above the sum necessary for that purpose may from time to time, to the extent of one per cent per annum of the par value of the capital of the company, be invested in securities in which savings banks incorporated under the laws of this Commonwealth are authorized

by law to invest, and the dividends and interest arising from such securities shall also be invested in the same or like securities, in order that the same may accumulate at compound interest until the fund so formed amounts to a sum equal to one twentieth of the par value of the capital stock of the company, which sum shall form a reserve fund: *provided*, that when and so often as the said fund shall by reason of the accumulation of interest or dividends or otherwise exceed one twentieth of the par value of the capital stock, the excess shall be carried to the credit of the clear profits of the company applicable to the payment of dividends. The company may from time to time use said fund or any portion thereof to meet any extraordinary claim, demand, or charge which may at any time arise against or fall upon the company from fire, accident, or other circumstances which due care and management could not have prevented; and whenever in any year the clear profits of the business of the company for the preceding year applicable to the payment of dividends are insufficient to enable it to pay the dividends which the company is herein authorized to pay, it may apply said fund, or such portion thereof as may be necessary, toward the payment of the dividends which the company is herein authorized to pay for such year. If the reserve fund be reduced at any time, it may thereafter again be made up to one twentieth of the par value of the capital stock of the company, and so from time to time as often as such reduction shall happen; *provided*, that resort may be had to the reserve fund for any of the purposes above mentioned, although such fund may not at the time have reached or may have been reduced below the full amount of one twentieth as aforesaid.

SECTION 6. If in any year the amount of the clear profits of the business of the company applicable to the payment of dividends exceeds the amount required to pay the dividends herein authorized to be paid during the next succeeding year, and the amounts which are herein authorized to be set aside for the reserve fund, the excess of such profits shall be paid to the cities and towns in which the company is supplying gas, in proportion to the number of miles of mains in each of such cities and towns.

SECTION 7. Whenever the company shall issue additional stock, it shall be the duty of the board of gas and electric light commissioners in deciding what amount of new stock is to be authorized, to place a value upon such new stock, which value shall be stated in their written decision, and before offering the new shares to the existing shareholders of the company, the company shall offer the

new shares for sale by public auction in the city of Boston, in such manner, at such times, and subject to such conditions of sale as the company shall from time to time determine, subject however, to the approval of the board of gas and electric light commissioners: *provided*, that no bid at any such auction shall be accepted for a price less than the value placed upon the stock by the board of gas and electric light commissioners as aforesaid; and *provided, further*, that notice of the proposed sale of said stock by public auction together with the terms and conditions of sale shall be published in at least three newspapers in the city of Boston twice a week for not less than three successive weeks before the day of auction.

SECTION 8. When any stock which has been offered for sale by auction is not sold, the same shall be offered at the price so placed upon it by the board of gas and electric light commissioners to the stockholders of the company, in accordance with the provisions of section thirty of chapter one hundred and nine of the Revised Laws: *provided*, that any stock so offered and not accepted by the stockholders shall again be offered for sale by public auction, in accordance with the provisions of section thirty-one of chapter one hundred and nine of the Revised Laws; and *provided, further*, that if the new stock authorized does not exceed four per cent of the existing capital stock of the company the same may be sold in accordance with the provisions of said section thirty-one without being first offered to the stockholders.

SECTION 9. At any time after the expiration of ten years from the thirtieth day of June in the year nineteen hundred and six, the board of gas and electric light commissioners shall have authority upon the petition of the company, or upon the petition of the mayor of any city or of the selectmen of any town in which the company is supplying gas to consumers, to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of material and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas.

SECTION 10. The provisions of sections thirty-four and thirty-five of chapter one hundred and twenty-one of the Revised Laws, so far as they relate to the fixing of the price of gas, shall not hereafter apply to the Boston Consolidated Gas Company. But nothing herein shall be construed as affecting any right or liability

which may arise under chapter thirty-four of the Revised Laws, or acts in amendment thereof or in addition thereto, or under any other acts not inconsistent herewith.

SECTION 11. Unless the Boston Consolidated Gas Company shall, by authority of its board of directors, accept the provisions of this act within sixty days after its passage by a writing filed with the board of gas and electric light commissioners, this act shall be void.

SECTION 12. This act shall take effect upon its passage. [*Approved May 26, 1906.*]

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[CHAPTER 437.]

**An Act relative to Increase of the Capital Stock by Gas Companies.**

*Be it enacted, etc., as follows:*

A corporation created by special charter or organized under the general laws of this Commonwealth for the purpose of making and selling gas for light or heat in a city or town may increase its capital stock to an amount not exceeding the total amount of four hundred thousand dollars beyond the limit allowed by section thirty-two of chapter one hundred and ten of the Revised Laws: *provided*, that no such increase shall be made until the board of gas and electric light commissioners shall have given a public hearing upon an application for such increase, after such notice by publication or otherwise as the board may order, nor until said board shall have certified in writing, after due examination, that in their opinion the total capitalization of said company, when so increased, will not exceed the fair valuation of the assets of the company after making proper deductions for depreciation of the plant; and *provided, further*, that such additional stock shall be issued in accordance with the provisions of chapter one hundred and nine of the Revised Laws. [*Approved May 31, 1906.*]

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[CHAPTER 522.]

**An Act relative to the Inspection of Boilers.**

*Be it enacted, etc., as follows:*

SECTION 1. The governor is hereby authorized and directed to appoint five additional members of the inspection department of the district police, who shall be not above forty-five years of age. Said age limit shall apply to all new appointments to said boiler

inspection department, but shall not apply to any reappointment thereto. They shall be detailed for the inspection of boilers, and shall receive the same compensation now received by the present inspectors of boilers. The governor is also hereby authorized to appoint one clerk, at an annual salary of eight hundred dollars, to serve in the said department, and four additional clerks, at an annual salary of six hundred dollars each, to serve at branch offices in the said department.

SECTION 2. Upon every boiler which has been inspected and approved by the district police, or upon the fittings of the said boiler, there shall be attached by the inspector, by a seal or otherwise, a metal tag, and upon the tag or seal shall be inscribed the number of the boiler, the year, month and date of the inspection and the number of the district.

SECTION 3. Any person, excepting a member of the district police, who defaces or removes the tag or seal specified in section three, shall be punished by a fine of not less than five nor more than one hundred dollars. [*Approved June 26, 1906.*]

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[CHAPTER 535.]

An Act relative to the Furnishing of Electric Light and Power in the Town of Acton by the American Woolen Company of New Jersey.

*Be it enacted, etc., as follows:*

SECTION 1. Section two of chapter four hundred and five of the acts of the year nineteen hundred and six is hereby amended by inserting before the word "said", in the first line, the words: — The exercise of the powers hereby granted, — so as to read as follows: — *Section 2.* The exercise of the powers hereby granted said American Woolen Company shall however be subject to all general laws now or hereafter in force relating to the erection, maintenance or operation of lines for electric light and power, and to corporations engaged in the sale of electricity for light or power: *provided, however,* that if the town of Acton shall vote to engage in the business of supplying electric light or power as provided in chapter thirty-four of the Revised Laws and acts in amendment thereof, then the said American Woolen Company shall convey to said town upon demand by it all the interest of said company in and to the posts, wires and other fixtures owned or used by the company for the distribution and sale of electricity in the town of Acton and not upon the land of said company, and the town shall

be bound to purchase of said company only such posts, wires and fixtures. The town of Acton shall pay to the said woolen company the reasonable value of the posts, wires and fixtures so conveyed, to be determined in the manner provided in chapter thirty-four of the Revised Laws for determining the value of electric lighting plants taken by municipalities under the provisions of said chapter. Upon the conveyance to the town of the posts, wires and fixtures, as herein provided, the authority granted by section one of this act shall cease.

SECTION 2. This act shall take effect upon its passage. [*Approved June 29, 1906.*]

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[CHAPTER 71.]

**Resolve to provide for an Investigation and Report by the Board of Gas and Electric Light Commissioners as to the Equipping of Gas Fixtures with Self-closing Devices.**

*Resolved*, That the board of gas and electric light commissioners is hereby requested to investigate the feasibility and desirability of equipping gas fixtures with self-closing devices, including the cost and efficiency of such devices, and to report to the general court on or before the second Wednesday of January next the result of such investigation, with such recommendations as the board may deem advisable. [*Approved May 12, 1906.*]

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